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The Solicitors' Journal

and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, APRIL 29, 1922.

Annual Subscription, Payable in Advance.

£2 12s.; by Post, £2 14s.; Foreign, £2 16s.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

* The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

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Current Topics.

The Absence of Mr. Justice Peterson.

The opening of the Sittings in the Chancery Division has been clouded by the sudden illness of Mr. Justice Peterson, an illness which has aroused very deep and sincere sympathy among the Chancery Bar and all who are concerned in business in his Court. During the time he has been on the Bench the learned Judge has established a reputation for firmness and quickness of decision, based upon sound knowledge of the law, and equally for courtesy and patience. His withdrawal from the work of his Court even for a short time would be regrettable, but we fear his absence may be prolonged.

Temporary Vacancies in the Chancery Division.

IF UNFORTUNATELY the fear we have just expressed should prove correct, the question will arise as to the disposal of the business of his Court. At present there are no means for supplying a temporary absence in the Chancery Division, except by the service of other Judges or persons of high judicial position, when they are available. But though Chancery Judges not infrequently assist in the King's Bench Division, we do not remember that this has been reciprocated, and the position of a Chancery Judge is of a special nature, since he has not only his Court work, but the superintendence of the extensive judicial and administrative work which is done in Chambers. The Court work could be done by an ex-Lord Chancellor or a Lord Justice, if they could be spared elsewhere, but adequately to supply a temporary vacancy, the Chamber work has to be taken into account, and what is really required is the appointment for the time of a leading Chancery counsel similar to a Commissioner of Assize. Some such step is necessary both in the interest of litigants and of the counsel who specially practise in the Court. If in the particular instance it should prove that no such step is necessary, no one would be more pleased than ourselves; but the suggestion may be of general

The Easter Cause Lists.

THE EASTER Cause Lists show that the Courts-at any rate in the King's Bench and Divorce Divisions-have worked off the arrears of cases which threatened to block them a year ago. Last Easter the total of causes in the High Court was 4,325; now it is 2,673—a drop of 1,652. Of this figure, 676 represents the drop in King's Bench Division matters from 1,551 to 875; and 984 the drop in Divorce, from 2,320 to 1,336. The appeals are 148, and the matters in the Chancery Division are 303, and, in addition, 104 winding up and six bankruptcy matters. Amongst the appeals is one from the decision of ASTBURY, J., in Scranton's Trustee v. Pearse (ante, p. 422) on the duties of a trustee in bankruptcy in respect of betting losses paid by cheque. It will be noticed that the Divorce list is still heavy, though some thousand less than the figures of last year. We may once more notice that the intentions of Parliament with regard to the provincial trial of these cases, as shewn in the hurried passing of the Administration of Justice Act, 1920, in December of that year, are still defeated by the reglect of the Lord Chancellor, the Lord Chief Justice and the President to make the rules which were due at the beginning of 1921.

The Late Sir Erle Richards.

THE UNTIMELY death of Sir ERLE RICHARDS, K.C., not only removes from the service of the Judicial Committee one of its leading practitioners in Colonial and India Appeals, but also deprives the Empire of another eminent International lawyer. There seems to have been a certain fatality, since the termination of the war, which has beset the small band of International lawyers we possess. Last year Mr. PAWLEY BATE died; only the other day Professor DICEY ended a long life; Lord BRYCE is no more; and now Sir Erle Richards has passed away while still, for a lawyer's career, a comparatively young man. Two years ago the chair of International Law at Sydney University was vacated by Dr. PITT COBBETT, and Dr. THEODORE BATY has for some years lent his services to Japan. Lord PHILLIMORE would seem to be almost the only eminent International jurist still at the national service. Lord BIRKENHEAD, it is true, has written a book on International Law, but claims to eminence as either a theoretical or a practical jurist in this branch of our jurisprudence are not one of his many great titles to fame. Sir Erle Richards, who was Chichele Professor of Law at Oxford, is one of the very few cases on record in which an eminent teacher of law has contrived at the same time to be an eminent and highly successful practitioner in the courts. Lord BRYCE, Professor DICEY and Sir FREDERICK POLLOCK, all great legal teachers, early succumbed to the temptation to choose a life of varied scholarly and public activities in preference to the narrow path of the practitioner. Sir ERLE was not only an exceedingly sound lawyer but a brilliant advocate, when an argument in law was in question, and a man of genial, unaffected ways, high spirited and generous-hearted, who won the good opinion of all who met him, either in the academic sphere, in private practice, or in public affairs.

The Late Mr. Llewellyn Williams.

It is one of the great merits of the English Bar, that it never fails, in any epoch, to produce many successful practitioners who are much more than mere lawyers. Of these, the late Mr. Llewellyn Williams, K.C., whose early death all must deplore, was most emphatically a bright example. A successful lawyer, who enjoyed latterly one of the very largest of circuit practices, he was at the same time a zealous and disinterested politician, an ardent Welsh patriot, a passionate humanitarian, and a true poet. His intense love of his own mountain race showed itself, not only in the practical work he did on their behalf in Parliament, but also in the zeal with which he endeavoured to revive the Eisteddfod, and in his own passionately patriotic verse, which on a smaller scale attempted to do for Wales what in an earlier generation Moore had done for Ireland. He tried

to "unbind" the "dead half of his country." LLEWELLYN WILLIAMS, however, was no mere ardent nationalist. He was also a man of wide human sympathies, a humanitarian who steadfastly fought in the House of Commons every proposal. however popular with the House and the world outside, to revive flogging as a judicial punishment. As a politician, he was ardent but disinterested. Although one of the oldest and dearest friends of Mr. LLOYD-GEORGE, his disagreement with the Premier on grounds of principle led him steadfastly to refuse the higher preferment offered him. It is rumoured, with what truth we cannot say, that in 1916 he was offered and refused the Solicitor-Generalship, Be that as it may, he certainly could have obtained any ordinary preferment for the asking, but, like many other lawyers in Parliament on both sides, he steadfastly refused to take any appointment which might seem to suggest that he had temporized with his principles. Such disinterested devotion, we believe, is much commoner among lawyers of all political parties than is usually supposed by the country at large. The successful advocate, who selects his party after a careful calculation of the probable competition for the Woolsack among the legal supporters of each party, is, we believe, very much of a popular myth. At any rate, both branches of the profession have always contained many high-minded and zealous political lawyers, who add to the dignity and utility of the profession. Among these a noble place must be conceded to Mr. LLEWELLYN WILLIAMS. A distinguished lawyer has also passed away in Mr. FOOTE, K.C., whose career we hope to notice next week.

The Ban on Lawyers in West Africa.

NEITHER the English Bar nor The Law Society, so far as appears, have done anything to assist their colleagues in Nigeria in obtaining the removal of the extraordinary prohibition which has been placed on the appearance of advocates in the Land Courts and Criminal Courts of that colony. Even in the case of capital offences, the prisoner is not allowed to employ a legal representative to defend him! This extraordinary system is the subject of an elaborate defence and apology by Sir Frederick LUGARD in the extremely interesting and valuable work he has just published on our "Dual Mandate in Tropical Africa." The excuse given by Sir FREDERICK is the old familiar plea of administrators and military rulers, that, if lawyers are allowed to appear in court, they will prey on the natives' well-known tendency to litigation. The continuous protests of the West African Bar against their exclusion he dismisses as the natural expostulation of men anxious to make money. This sort of charge against lawyers is as wrong-headed as the notion some people have that doctors favour hygienic legislation in order to make work and get fees for themselves; it is really a hopeless failure to understand the public-spirited and disinterested element in the minds of every liberal profession. In any case, it is difficult to see how the exclusion of lawyers from criminal defences can possibly affect the amount of crime. Even Sir FREDERICK LUGARD grasps this, and says that he himself, when Governor of Nigeria, was willing to let lawyers appear in "capital cases," but that the then Chief Justice objected, apparently on the very extraordinary ground that judges are quite able to see that the interests of accused murderers are fully considered and protected, so that the admission of advocates would be a reflection on the fairness of the bench. We believe that gentlemen who put forward arguments of this kind, if themselves accused of some offence in English courts, would not be content to rely on the protection of the court, but would take care to employ the best advocate they could find in order to make clear their innocence. We hope that, in the mandated territories, the League of Nations will insist on the removal of the ban on advocates which some administrators are endeavouring to impose.

Contempt of Court by Obstruction of Process-Server.

HIS HONOUR JUDGE PARRY, in a case noted generally in the daily Press of Wednesday, hesitated to grant an ejectment order against an ex-soldier occupying a room in barracks on the ground

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that, if he did so, the commanding officer might summarily turn out of barracks the process-officer delivering the order of the court; but, finally, on receiving an assurance that this would not occur, consented to exercise his jurisdiction. The hesitation seems to have been unnecessary, since Lewis v. Owen (1894, 1 Q.B. 102) decided thirty years ago that any obstruction, however slight, offered to a process-server is a contempt of court. At one time, derogatory words about the court or the process, uttered in the presence of the process-server, had the same effect, but the court seldom takes notice of these nowadays. But a threat to compel a process-server to swallow the parchment will meet with condign punishment at the hands of the outraged majesty of the court; De Clifford's Case (Pollock & Maitland, II, 507). Until 1883, there was in force an order based on No. 77 of Lord Bacon's Chancery Orders, which was in these words: In cases of contempts granted upon force or ill-words upon serving of process, or upon words of scandal of the court, proved by affidavit, the party is forthwith to stand committed" (Consolidated Orders of 1860, XLII, 2). This was repealed by the Supreme Court Rules of 1883, Appendix O. No corresponding rule now exists, but the court, unquestionably, retains inherent power to protect its officers while performing these duties. In common law courts a similar rule existed, namely, the Rule of Trinity Term, 17 George III, since repealed by the Rules of Hilary Term, 1853, made under the Common Law Procedure Act,

Dentistry and the Contract of Sale.

Now that the Dentists Act, 1921, has conferred on dental surgeons a status on all fours with that of medical men, ruled by a professional Court with full power to hold examinations, to confer or withhold licences to practise, and to deal with the discipline of its members, the question arises whether the well-known case of Lee v. Griffin (1861, 30 L.J. Q.B. 252), can still be relied on as sound law. In that case, it will be remembered, a dentist had made a set of artificial teeth for a client, and the question arose whether the contract to supply these was a contract of sale. requiring to be evidenced in writing to satisfy the Statute of Frauds, or one for the supply of "work and materials," which does not so require. The Court there assumed that dentists are tradesmen, like bootmakers, or tailors, and the question lay entirely between "sale" or "work and materials," two rival classes of retail contracts. The alternative, that a dentist might be a professional man rendering a professional service, was not considered seriously; and, naturally, the Court preferred the view that the supply of artificial teeth is a contract of "sale,' the rendering of services being regarded as only incidental to the vending of an article by a tradesman. Nowadays, all that is changed. The value of the material in artificial teeth is a small part of the commercial basis which fixes the price of the service; and the dentist's charges are essentially fees for the performance of an operation requiring highly-skilled expert knowledge and long training. In fact, to treat the dentist's operations as on a different footing from those of the surgeon who supplies splints and bandages in the course of operating seems no longer in accordance either with logic or with the facts of everyday life, or with the new professional status accorded by law to dentists. It would not, then, be surprising if Lee v. Griffin were distinguished by any modern court compelled to consider it.

The Vendor's Indemnity on Sale of a Going Concern.

AN INTERESTING point came before Mr. Justice SARGANT in Golden Bread Co. Ltd. v. Hemmings (ante, p. 124; 1922, 1 Ch. 162). A purchaser had agreed to purchase a business as a going concern. He delayed completion, the default being his. The vendor notified him that the business was being carried on at a temporary loss, and that he would hold the purchaser accountable therefor. In due course the vendor obtained a decree of specific performance against the purchaser, and the question then arose so to whether or not he was entitled to an indemnity for the expenses incurred by him in continuing the business pending

completion. Obviously, he had contracted to sell the business as a going concern, and could only do so in practice if he kept it in existence while the contract was going through; otherwise, the goodwill would disappear. His conduct in keeping the business going, although at a loss, was therefore that of a prudent trustee doing his best for the interest of a beneficiary. But a vendor of a going concern is a trustee for the purchaser, though with a right to protect his own interests as vendor: Shaw v. Foster (L.R., 5 H.L. 321). Therefore, he is clearly entitled to carry on the business at the purchaser's risk, provided he acts reasonably. Of course, he must not act perversely or unreasonably. Thus, in Dakin v. Cope (1827, 2 Russ. 120), the vendor of a business carried it on for two years without any notice to the purchaser, pending completion by the latter; such action was unreasonable, and he was held not to be entitled to an indemnity. But here no such objection to the vendor's action could be taken, and so the learned judge allowed the claim to an indemnity.

An Appeal from the West Indies.

An interesting appeal came before the Judicial Committee in Re A Solicitor, which would have gone to the new West Indian Appeal Tribunal had it occurred a little later. The appeal was from an order of the Supreme Court of Trinidad and Tobago striking off the rolls a solicitor for misconduct committed fifteen years before. The misconduct consisted in altering the date of a deed after execution, not for the purpose of defrauding any parties to it or person acquiring rights under it, but in order to evade the payment of a new stamp duty of fifteen shillings then recently imposed. The grounds of the appeal were the fact that the offence was trivial, fiscal in nature, and that it had happened fifteen years ago; the solicitor had since then had an unblemished professional career. The Judicial Committee affirmed the decision as a good exercise by the court of disciplinary powers; but in the circumstances most reasonable people will be inclined to think that the court below had erred on the side of undue severity. The court acted on the ground that offences, trivial in a layman, may be pessimi exempli in a lawyer, and therefore must be punished more severely.

The Consistory Court of London.

For the second time within ten years the present Bishop of London is called upon to fill the Chancellorship of his diocese. Sir Alfred Bray Kempe, the late Chancellor, was one of the newer school of ecclesiastical lawyers who were gradually evolved as the older race of civilians, trained at Doctor's Commons, died out. Of this newer school the names of the late Lord St. Helier and Sir Arthur Charles and of the present Lords PHILLIMORE and PARMOOR and Sir Lewis Dfbdin are representative. From others still at the bar, the Bishop of London will have to make a selection. The Bishop's Patent requires to be confirmed by the Dean and Chapter of St. Paul's to make it binding on the See, and give the holder fixity of tenure. Another link between the Chancellorship and the Cathedral Church lies in the fact that the Consistory Court sits there as of right. The south-west chapel (now assigned to the Order of SS. Michael and George) was formerly the place of judicature. The court now sits in the north transept.

Sir Alfred Kempe was also Chancellor of the dioceses of St. Albans, Chelmsford, Peterborough, Southwell and Chichester; which reminds us that every diocese, large or small, ancient or modern, possesses a Consistory Court. The pre-eminence of the London Chancellorship—the "blue ribbon" of such appointments—is not so much technical as traditional, depending on the former importance of the Consistory Court and the distinguished roll of its judges. Prior to the legislation of 1857, the Consistory Court had jurisdiction in matrimonial and testamentary matters—a jurisdiction the former existence of which is material still in cases requiring research. Nowadays the Court's jurisdiction is almost

entirely limited to applications for faculties dealing with the fabrics and fittings of consecrated churches and the treatment of consecrated ground. A happily rare class of cases involving clerical morality was added by the Clergy Discipline Act, 1892.

The list of Judges of the Consistory Court of London, appointed since the beginning of the eighteenth century, contains the honoured names of great civilians: HENCHMAN, ANDREW, SIMPSON, BETTESWORTH, HAY and WYNNE. In 1788, the Court reached the acme of its distinction when Bishop PORTEUS appointed "Dr. Scott of the Commons" (the friend and executor of Dr. Johnson) to the Chancellorship. Sir William Scott the was knighted on being almost simultaneously appointed King's Advocate), became Judge of the High Court of Admiralty in 1798. He held the judgeship of the Consistory Court till 1821. In that year he was created Lord STOWELL. His ecclesiastical record is known and read of all men in Haggard's "Consistory Reports" (2 vols.), always cited as "Hagg. Cons." Of his real greatness, in other directions, it were an impertinence to speak. "As a judge, he stands in the front rank, with HALE and MANSFIELD," so says Lord Sumner (D.N.B., vol. 51, p. 111), and Sir Robert Phillimore put him even higher: "That civilian whose reputation as a jurist overtopped even the great name of Lord Mansfield " (" Commentaries on International Law." Preface. xlviii). One hoped such abysmal ignorance was not typical, when a busy K.C., soon after the resuscitation of the Prize Court in 1914, was heard to inquire, in all good faith: "By the way, who was Lord STOWELL?

In 1821, Sir Christopher Robinson succeeded to the London Chancellorship on the appointment of Bishop Howley; and resigned on becoming Judge of the Admiralty seven years later.

In 1828, Dr. Lushington (who had been with Brougham and Denman, of counsel for Queen Caroline) was appointed Chancellor, also by Bishop Howley, and held office for thirty years, holding, in addition, the Admiralty Judgeship from 1838.

In 1858, on Dr. Lushington's becoming Dean of the Arches, Dr. Travers Twiss was appointed to the Chancellorship by Bishop Tait. In 1867, he succeeded Sir Robert Phillimore as Queen's Advocate, and was knighted. Sir Travers Twiss was the last holder of that ancient office, which disappeared with his resignation, in 1872, of all his offices—a regrettable tragedy

involving no blame to himself.

In 1872, Dr. Thomas Hutchinson Tristram was appointed Chancellor by Bishop Jackson. As Judge of the Consistory Court, Dr. TRISTRAM held office for forty years, till his death in 1912. It must be said to his credit that he endeavoured to make his Court a working, practical tribunal. Thus, in 1877, he formulated a set of Rules purported to be made in pursuance of the Ecclesiastical Courts Act, 1829 (10 Geo. IV, c. 53), s. 9, which empowered the judges of certain courts (including the Consistory Court of London) to make orders for expediting business. Dr. Tristram's principal ecclesiastical judgments were collected by him and published as "Tristram's Consistory Judgments (1893). An anonymous memoir of him, very pleasing on its domestic side, was published by Longmans in 1916. Dr. Tristram's ultimate reputation as a lawyer cannot be said to have been enhanced by his attitude on the vexed question of marriage licences. His friends, however, found satisfaction in the fact that he upheld, with apparent success, in the face of Bishops JACKSON, TEMPLE and CREIGHTON, his contention that (1) the licence was not discretionary; and (2) the Chancellor was the deciding authority, not the Bishop. The high-water mark of Dr. Tristram's claims appeared in Ex parte Brinckman (1895, But the present Bishop 11 T.L.R., 387; see also p. 496). did not allow such claims to go unchallenged : see correspondence in The Times in 1903, and again in 1911. And on Sir ALFRED KEMPE's appointment in 1912, it is understood that the Chancellor's Patent clearly reserved to the Bishop the right of decision, and required that applications for licences to divorced persons, or persons related within the prohibited degrees, whose marriages might be legalized as civil contracts, e.g., under the Deceased Wife's Sister's Marriage Act, 1907, should be referred to the Bishop in person. (It may be assumed that the Deceased Brother's Widow's Marriage Act, 1921, will not be forgotten on the new appointment.) In practice, licences in both categories are now invariably refused at the Bishop of London's Registry. On the broad question of the issue of the licence being discretionary, see Cripps' "Church Law" (1921), 7th edition, p. 597, note (i). But this whole matter of marriage licences really concerns the Chancellor in his voluntary non-forensic office as Vicar-General, not as Judge of the Consistory Court; and is thus outside the purview of the present article.

Judge's Notes in the County Court.

EVERY practitioner has probably at some time or another come face to face with the practical difficulty which exists of exercising the statutory right to appeal from the judgment of a County Court judge on a point of law. In order to appeal, it is necessary to obtain and supply a copy of the judge's notes. Unfortunately, even when such notes have been kept, they are only too often very meagre and unsatisfactory. Of course, no right of appeal exists on matters of fact. But then, in order to ascertain whether or not a question of law arises, it is usually necessary to place the facts before the court. Indeed, a frequent point of law is whether or not certain evidence was admissible. Another arises when the question is whether or not the evidence was sufficient in law to support the verdict. Another frequent issue, again, is whether the facts create a "presumption of law," rebuttable or irrebuttable. One has often to contend, too, that a party is "estopped" by his conduct or admissions. Clearly such issues require that the facts should be before the appellate tribunal in a reasonably full and clear form.

In the County Court, the facts hardly ever come in a satisfactory shape before the Divisional Court which hears the appeal. The reason is, partly, that the judge is not compelled to take a note, except in some cases where a statute requires him to do so, e.g., the Workmen's Compensation Acts. Usually, indeed, judges do not take a note at all in these lesser courts unless expressly requested to do so. Where counsel are employed, of course, this condition precedent—a request—does not create much difficulty. Counsel, unless very inexperienced, appreciates that his case may raise issues of law which he may think it his duty to carry to a higher court if decided against him; and he commences his case by asking the judge to "take a note." Even if he does not do so in his opening, yet when a point emerges, he then makes the request. And, at the conclusion of the case, an experienced advocate, whether barrister or solicitor, if he intends to appeal, usually requests the judge to give him a formal ruling on certain matters of law which he submits in properly numbered order. This has two advantages. It makes clear the fact that he has taken his points below, failing which he is precluded from raising them above. It also warns the judge that a note will be necessary, and enables the latter to put together and supplement from recent memory, when required, the concise notes of evidence he has taken.

But where no legal practitioner is employed, or where the advocate is inexperienced, difficulties arise. The judge is not asked to take a note, and naturally does not take one, for he is a busy man with a great deal to do in a short space of time. Later on, the aggrieved litigant takes the opinion of some experienced counsel as to whether or not he can successfully appeal. Often he has an excellent case, but in the absence of a satisfactory judge's note, it is almost impossible to get the issue raised as one of law. For here the absence of pleadings creates an obstacle not felt in the High Court. There the main issue between the parties appear on the face of the pleadings, so that even if the judge's note is meagre and no shorthand note has been taken, it is generally possible to extract from the documents on the record all the salient points of law. But no such resource is available in the County Court. It is quite true that where the judge has

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not taken a note, the Divisional Court will usually accept testimony by affidavit or otherwise as to the facts proved below. But this is always a matter of difficulty, since the recollection of the parties as to the res gestae in the court below often differs m small but all-important details.

The awkwardness of the present practice in this respect is amply illustrated by more than one recent case. The latest of these is that of Simmons and Another v. Crossley (Times, 7th inst.), which came before a Divisional Court consisting of Swift and ACTON, JJ., on appeal from Watford County Court. The case was one arising out of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920. The landlord of premises protected by the statute brought an action for possession under s. 5 of the Act, claiming that (1) he had occupied the house before entering the Army; (2) had given it up in consequence of his military service; and (3) that the premises were reasonably required by him for occupation as a residence. In such a case he is entitled to an order for possession, notwithstanding the statute, if greater hardship would be caused by refusing an order than by granting one. No question of alternative accommodation arises in such a case and, in fact, the judge found in favour of the landlord on the facts. The substantial dispute, however, was on a point of law, namely, the validity of a notice to quit given by the landlord. The tenancy was a monthly one, commencing on the first day of a calendar month. The landlord gave on 15th March, 1921, a notice to the tenant requiring him to quit on "29th September, 1921," in the following terms:—"I hereby give you notice to terminate your tenancy of the above house 'Nepaul,' Wembley, on the 29th September next, 1921. . . . I claim possession on the above date by virtue of the Increase of Rent and Mortgage Interest (Restrictions, Act, 1920, section 5, para. 1, sub-para. iii." The tenant contended that the notice was invalid, on the ground that it expired on some day other than the last day of a calendar month. This objection was overruled by the judge, who gave the landlord an order for possession, from which the tenant

Now the difficulty which faced the Divisional Court, on the to take a note, and in fact had taken no note. But, clearly, in order to decide whether or not the notice to quit is valid, it is necessary to know the character of the tenancy, the date of its commencement and common law termination, whether not anything has happened to convert it into a statutory tenancy, and other facts of the like kind. Obviously the Court could not decide the issue without having these facts before it. Fortunately, the parties in the case had taken fairly extensive notes, and by comparing these, the Divisional Court was able to extract, somehow or other, sufficient common ground to justify it in considering the merits of the point of law raised, and thus it decided in favour of the landlord. At the same time, the Divisional Court pointed out the grave inconvenience caused the Court when it has to rely on extrinsic material of this kind for the information as to the facts. That it can rely on such extrinsic material was decided in Abrahams v. Dimmock (1915, 1 K.B., 662); and that case was followed. But the absence of a judge's note, though not fatal, was peculiarly unfortunate as the parties differed in the vital issue of what were the precise

terms on which the tenancy was held.

Now it is clear that, except in certain statutory cases, such as that of Workmen's Compensation, there is no duty imposed on a county court judge to take a note except that implied by 120 and 121 of the County Court Act, 1888. The first section gives the limited right of appeal which exists on points of law raised below. The latter section enacts that when, at the request of either party, the judge has made a note, he shall supply it to the party requiring it for the purposes of the appeal. If he does not supply it, the court will order him to do so: Reg. v. Judge of Sheffield County Court (5 Times L.R. 303). But this only (1) implies that a county court judge must take a note if requested, and (2) implies likewise that he need not take one unless requested. The result is that in the absence of a request, he is

not legally bound to take any note at all. At the same time, if it is clear that he ought to have taken one in order to do justice, the omission to do so may be such an irregularity as to justify a new trial: Chertsey U.D.C. v. Burns (49 Sol. J., 223).

In the case on which we are commenting the Divisional Court thought it right to give some pronouncement as to the proper course to be followed by county court judges, and in the course of a written judgment Mr. Justice Swift made that pronounce-

ment in these terms :-

"I regret if in the course of the remarks to which I have referred I said anything by which any county court judge might be misled into thinking that until some other method of recording the evidence in the Courts is adopted, he is relieved from the necessity of making a proper note in each case which comes before him. In the present case, as in the one which this Court decided last week (where there was a very full note taken by the advocates in the case), the absence of a a very full note taken by the advocates in the case), the absence of a note by the learned judge does not seem to us to prevent the appeal from being fully heard on its merits. With the exception of one fact which we have assumed to be as the appellant contends, there was no dispute between the parties except as to the law, and we have no difficulty in arriving at a conclusion as to what our decision should be, even in the absence of any judge's notes."

We have quoted this passage in extenso because of its importance to the county court practitioner. It affords a clear indication of judicial duty, to which the attention of a county court judge can be drawn in a proper case, where it is necessary and discree t to do so, by an advocate desiring a note. At present many judges rather resent being asked to take a note by anyone except counsel of some standing, and this pronouncement should render it easier for junior counsel and solicitors to make such a request at the commencement of the case.

The Peerage.

THE recent decision of the Committee of Privileges in favour of Lady Rhonda's claim to receive a Writ of Summons to attend the House of Lords in virtue of her enjoyment of a Peerage in her own right, has been referred back by the House and it may be interesting to call attention to certain historical aspects of the

Now it so happens that in the course of the last twenty years the Peerage, the House of Lords, and the prime offender, the Committee of Privileges, has come in for very considerable criticism at the hands of two of our greatest black-letter historians. Dr. Horace Round published in 1900 his celebrated "Studies in Peerage and Family History," and in 1910 his "Peerage and Pedigree": two very learned monographs, in which he made a whole-hearted onslaught on the claims to antiquity or old lineage, formally accented in the case of mest of our most famous peerages.

Pedigree": two very learned monographs, in which he made a whole-hearted onslaught on the claims to antiquity or old lineage, formally accepted in the case of mest of our most famous peerages. Last year Professor Pollard, another very eminent authority, published his "Evolution of Parliament," containing the outspoken Chapter V, whose contents may be gathered from its title, "The Fiction of the Peerage." In this he boldly suggests that the whole practice of the "Committee of Privileges," in deciding upon claims to a seat in the House, is based upon a notorious transparent "legal fiction." The character of his attack may be gathered from a few sentences which we will string together into one continuous quotation.

"In speaking of the 'fiction' of the Peerage," says Professor Pollard, "no allusion is intended to certain sumptuous and annual publications, the genealogical contents of which might fairly entitle them to that description. Nor is it meant to deny that a work of fiction may be good as well as bad. . . . Legal fictions have played a great and sometimes a beneficent part in English Constitutional History. The presence of the King in every court and every parliament in the Empire is a useful fiction: the dogmas that 'the King never dies' and 'the King can do no wrong' are others of no less value. By means of fictions judges have made law, and there is a considerable element of truth in the claim that on some occasions national legislation by the judges over-rode the class legislation of Parliaments [Cf. T. E. Scrutton's 'The Land in Fetters,' p. 76]. . . . The identification of Cheapside with the 'High Seas,' which was once effected in a Court of Law to bring a case within its jurisdiction—qu. Mostyn v. Fabrigas (Minorca)—marks, perhaps, the limit to which the process should be carried. But the House of Lords is the highest court of law for civil jurisdiction in the British Isles, and it is natural that these legal fictions should have winged their highest flight. Certainly no legal fiction runs counter t their highest flight. Certainly no legal fiction runs counter to more historical fact than the rule of the House of Lords that a special writ of summons to the Model Parliament of 1295 entitled

its recipient and his successors to an hereditary peerage, and consequently to a special writ of summons to every succeeding parliament until his lineage was extinct; and that if a commoner to-day can prove himself to be the eldest male descendant in the eldest male line of anyone who has since 1295 been specially summoned to and taken his seat in a parliament, he becomes thereby entitled to a peerage of the United Kingdom and his blood is ennobled for ever."

Professor Pollard goes on to point out what may be taken as nowadays an accepted historical fact, namely, that the doctrine of "Writ of Summons" to the House of Lords was never heard of until the Seventeenth Century. The evolution of the "Peerage" and that of the "House of Lords" are in fact two disconnected historical strands which accident and judicial interpretation have in modern times illogically connected together. The Peerage was originally a social status, one of several in the community. Indeed, the medieval world, a fairly definite hierarchy of social classes in the medieval world, a fairly definite hierarchy of social classes existed universally throughout Christendom. At the top were the Emperor and the Pope, twin paramount heads of Christendom, temporal and spiritual. Next came Sovereign Princes holding directly of the Emperor, or (as in the case of Britain, France and Spain) not holding of any superior at all. This includes not only Kings, but in the Empire, any Dukes, Counts or other Lords who were possessing sovereign rights, e.g., the Counts of Flanders, and the Duke of Burgundy. Of course, a Prince might be a Sovereign in certain of his possessions and the vassal of another Sovereign elsewhere: that was the state of the Norman Kings as regards. in certain of his possessions and the vassal of another Sovereign elsewhere; that was the state of the Norman Kings as regards England, where they were Sovereigns, and Normandy or Anjou, where they were vassals of the King of France. Next came Nobles, who held as vassals-in-chief of a Sovereign Prince: these might be spiritual or temporal. Next came the lesser Nobles, who held as vassals of a Greater Noble. In England the holder of a "Barony" i.e., six or more manors, was prima facie a tenant-in-chief of the King; whereas the Lord of a single manor, or less than six, was prima facie not a tenant-in-chief. Even if he held a royal manor, and therefore held directly of the King, he was regarded as doing so, not as a tenant-in-chief the king, he was regarded as doing so, not as a tenant-in-chief of the Crown, but as a vassal of the King in his private capacity as a feudal Lord. The next class consisted of three separate orders of burgesses, namely, the mercatores, or members of the gild merchant; the members of the "greater gilds"; and the members of the "lesser gilds." Lastly, there came the freeholders in socage. These exhausted the classes of freemen. There follows "serfs," i.e. peasants tied to the soil and having few rights as against their lords, but deemed to be freemen as against any third party. Finally, there came slaves, who became extinct in the reign of Elizabeth.

Now the Peerage originally consisted of these Barons and

who held as tenants-in-chief of the King. The same rule applied in England and in France. For example, when Philip summoned his vassal King John to Paris to stand his trial "at the hands of the Peers of France" for murder of his nephew Arthur, the Peers of France consisted of all the immediate nephew Arthur, the Peers of France consisted of all the immediate vassals of the Crown. A Peer, then, had a definite social status, derived from the tenure of a "Barony" or some larger feudal appanage. And gradually this social status became a recognised fact in the normal life of Englishmen. Princes, Peers, Squires (i.e., Lords of the Manor), Burgesses, Freeholders and Villeins: these became the recognised social orders. It was the tenure of a Barony (or its equivalent) and not a Writ of Summons to Parliament, which was the original basis of the English Peerage. But the House of Lords had a different origin. The King, at

But the House of Lords had a different origin. The King, at first, acted as at once Supreme Judge, Executive, Legislature. Gradually he began to rely on his technical expert advisers in each of these three capacities. As a Judge, he sat as Rex in Curid of these three capacities. As a Judge, he sat as Rex in Curil Regis, and his Judges gradually came to form the Judicature. As an Executive Ruler, he acted as Rex in Consilio Magno, assisted by his Ministers of State and Household Officers who assisted by his Ministers of State and Household Officers who were usually lawyers or ecclesiastics. Gradually this came to form the Privy Council. As a Legislature, he sat in Consilio suo in Parliamenlis suis. It is not clear what this meant; but Professor Pollard concludes that Curia, Consilium, and Consilium in Parliamenlis were really in origin the same body acting in different ways; in the third case, the Council met to debate; hence the phrase in Parliamenlis. Gradually, however, it became customary to ask the advice of the Great Vassals before recistering to ask the advice of the Great Vassals before registering a decree declaring or amending the law. And by Magna Carla, 1215, the Great Peers succeeded in getting the right to be so consulted before laws were changed. Hence there grew up the King in Parliament, consisting of the King, his expert advisers and the Peers, whether Spiritual or Temporal. Later on, the expert advisers were replaced by representatives of the Commoners in Borough and Shire; and Parliament, after sitting in one chamber for a time, gradually split into two. Then the problem arose as to where the King's advisers were to sit. It was solved by summoning them to Parliament by Writ of Summons to sit in the House of Lords. Hence grew up Tenure of a Peerage by Writ of Summons in the case of one who had no claim to Title by Barony. Curiously enough, the earliest authority on the election

of Parliament, the anonymous work known as Modus Tenendi Parliamentum, uses the term "Peer" to describe every member

of either House

In conclusion, let us quote Professor Pollard again: be well to enter a plea on behalf of the Committee of Privileges, which advises the House of Lords on peerage cases. Every one of the distinguished lawyers who constitute that court is perfectly aware by this time that this rule [the fiction of peerage by Writ of Summons] is based on a mass of historical falsehood; he will none the less be bound in conscience to enforce it in law. For the law takes little cognizance of historical fact until the fact has been interpreted by the law, and the interpretation becomes both fact and law. Once the interpretation has been accepted, the historical fact or fiction upon which it was originally based becomes irrelevant; and no amount of historical investigation can affect the law. It is the law of the land that every one who [conforms with the rule] is entitled to a peerage. Not even the Crown can debar him from it; and the Court is bound to enforce the law. It is also apparently bound to do . . . violence to historical truth, to interpret historical facts of the Fourteenth Century in the light of a law that was not evolved till the Seventeenth, and to assume that when Edward I . . . summoned a man by special writ to Parliament he intended to create a hereditary peerage." The Committee of Privileges to-day must do even more than this in the way of misinterpreting the actual intentions of Kings. must assume that when a Commoner is made a Peer, with remainder to females failing males, the King intended that on his death in default of male heirs his daughter should sit in the House of Lords. Needless to say, such peerages have often, if not usually, been given to Commoners without male issue because it is a convenient mode of granting an honour without enlarging the number of the House of Lords for more than the first But the Committee of Privileges is not at liberty to consider the social or political considerations which are in the mind of a Premier when he advises the King to confer a peerage on any particular recipient.

Reviews.

The Legal Responsibility of the Insane.

INSANITY AND MENTAL DEFICIENCY IN BELATION TO LEGAL RESPONSIBILITY: A STUDY IN PSYCHOLOGICAL JURISPBUDENCE. By WILLIAM G. H. COOK, LL.D. (Lond.), Barrister-at-Law, King Edward VII Research Scholar of the Middle Temple. George Routledge & Sons, Ltd.

This book contains a careful and illuminating examination of the principles affecting the powers and liabilities of lunatics, with the exception of criminal liability; that is—to name its chief subject—it explores their liability in tort and contract, and their capacity to marry and to make wills. In putting on one side criminal responsibility, Dr. Cook says that the law on this head has reached a comparatively advanced stage, and definite rules have been laid down for the guidance of the courts, but that no such precision exists in regard to civil responsibility. Possibly the legal test established by McNaghten's Case (10 Cl. & F. 200), may, in a sense, be precise, but the propriety of applying it under modern views of the nature of insanity is, believe, very much contested by mental specialists and by lawyers who have made a study of the subject. Doubtless, Dr. Cook makes no reference to the controversy because it is outside the scope of his book.

One of his most interesting chapters is that in which he traces the One of his most interesting chapters is that in which he traces the development of the law as to a lunatic's liability in contract. In principle, of course, a lunatic cannot contract, because contract implies the meeting of two minds in the same intention, and ex hypothesi, a lunatic lacks the necessary mind. But in early times the common law had a very easy way of settling the question against the lunatic. A man was not allowed to stultify himself by pleading his own incapacity: Beverley's Case (4 Co. Rep., 123b). But that was felt to be going too far and in modern times the wile has been said to felt to be going too far and in modern times the rule has been said to be that, prima facie, insanity is a defence to an action on a contract, with the qualification that the plaintiff either knew or had the means of with the qualification that the plantiff either knew of had the means of knowing that the defendant lacked capacity: Molton v. Camroux (2 Exch., 487); Imperial Loan Co. v. Stone (1892, 1 Q.B., 599). Into the correctness of this rule Dr. Cook inquires, and he points out that it is at variance with the analogous case of infants. The contract of an infant is void or voidable-for want of capacity, and this is quite independent of the or voidable—for want of capacity, and this is quite independent of the knowledge of the other party of his infancy. And Dr. Cook suggests that, in view of the Privy Council decisions in Daily Telegraph v. McLaughlin (1904, A.C., 776), and Molyneux v. Natal Land &c. Co. (1905, A.C. 155) the House of Lords would not uphold Imperial Loan Co. v. Stone. The question is well worth the examination which Dr. Cook devotes to it, but for English courts, of course, the case just mentioned is binding, however illegial. but for English courts, of course, the case just mentioned is binding, however illogical the law may be. The reference to Lord Macnaghten as Lord "Macnaughten" is doubtless a slip, and we suffer too much in this way ourselves to call attention to the errors of others; but this is a name which ought not to be mis-spelt. Dr. Cook's book is at once learned, painstaking, and interesting, and will be of great use in future discussions of the principles of the liability of the mentally defective. The La Bog., M.A. Mines.

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Me net. By CHARI KNOWLES.

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Books of the Week.

The Laws of England.—Stephen's Commentaries on the Laws of Ingland. 17th Edition. Thoroughly revised and modernized and brought down to the present time under the general editorship of EDWARD JENKS, Bq., M.A., D.C.L., Barrister-at-Law. In 4 vols. Butterworth & Co. 16 de. net. Postage 2s. 6d.

Hines.—The Law of Mines, Quarries and Minerals. By ROBERT FORSTER KICSWINNEY, Barrister-at-Law. 5th Edition. Sweet & Maxwell, Ltd.

Master and Servant.—A Treatise on the Law of Master and Servant. By Charles Manley Smith, Barrister-at-Law. 7th Edition. By C. M. Krowles, LL.B., Barrister-at-Law. Sweet & Maxwell, Ltd. 25s. net. Statutes.—Chitty's Statutes of Practical Utility arranged in Alphabical and Chronological Order with Notes and Indexes. Vol. 21, Part 1, estaining Statutes of Practical Utility passed in 1921, with incorporated estimates and selected statutory Rules. By W. H. Aggs, M.A., LL.M., Barrister-at-Law. Sweet & Maxwell, Ltd., 21s. net.

Railways.—Handbook on Railways. Being The Railways Act, 1921. With full Notes and an Introduction and Index. By W. H. Aggs, M.A., LLM., and G. W. KNOWLES, M.A., Barristers-at-Law. Sweet & Maxwell, Ltd.; Stevens & Sons, Ltd. 5s. net.

Education.—Handbook on Education. Being The Education Act, 1921. With full Notes and an Introduction and Index. By W. H. Agos, M.A., LL.M., and G. W. KNOWLES, M.A., Barristers-at-Law. Sweet and Maxwell, Ltd.; Stevens & Sons, Ltd. 6s. 6d. net.

The Law Quarterly Review: April, 1922. Edited by A. E. RANDALL, Barrister-at-Law. Stevens & Sons, Ltd. 6s. net.

Office Work.—Jones' "Solicitors' Clerks," Part 1. A handy book upon the ordinary Practical Work of a Solicitor's Office, etc. By the late of array of a solicitor of the solicit

Correspondence.

The Rent Restriction Act.

' [To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—I should be glad if you or any of your readers could elucidate the silowing point on the Rent Restriction Act.

How is the net rent of the property to be arrived at? In Clause 12 (c) there is a definition, which does not, however, seem to make it clear whether, where there has been an increase in the rates since 1914, and the landlord pays the rates, the amount to be deducted from the standard rent to arrive at the net rent, is the amount of rates payable in August, 1914, or the amount of rates payable, when the notice of an increase of 40 per cent. on the net rent is given.

Primā facie, one would suppose that the rates referred to in s. 12 (c) were those payable in 1914; but as s. 2 (b) authorises the landlord to increase the rent by the amount of the increase in the rates when the notice is given, it seems reasonable to suppose that the 40 per cent. increase is to be calculated on the standard rent, less the total amount of the increased rates. 26th April.

CASES OF LAST SITTINGS.

Court of Appeal.

AMBATIELOS v. ANTON JURGENS MARGARINE WORKS. No. 1. 5th April.

SEEPPING - CHARTER-PARTY - DEMURRAGE - EXCEPTIONS CLAUSE -GENERAL WORDS-ENUMERATION OF PARTICULARS-" ETCETERA"-RJUSDEM GENERIS RULE.

A charter-party provided that should the vessel be detained by causes over which the charterers had no control, "viz., quarantine, ice, hurricanes, blockade, dearing of the ship after the last cargo is taken over, etc.—no demurrage is to be charged." The vessel was detained by a dock strike, and the owners claimed

Held, that as a strike came within the general description of causes over which the charterers had no control, it was covered by the word "etcetera," and the charterers were protected by the exceptions clause. The ejusdem generis rule toes not apply to general words where they precede enumerated instances.

Decision of McCardie, J., reversed.

Appeal by the defendants, the charterers, from a decision of McCardie, J. (reported 38 T.L.R. 294) on a special case stated by Mr. Raeburn, K.C., as umpire in an arbitration on a charter-party. By the charter-party, which was dated 5th November, 1919, the plaintiff, a shipowner, chartered a steamahip to the defendants to go to Maçassar and load a cargo for Amsterdam or Rotterdam. The steamer made the voyage and arrived at

Rotterdam with the cargo, but was there detained for a considerable period before she could discharge it, owing to a general strike of dock labourers. The charter-party contained the following clauses: "Cargo to be loaded and discharged in 14 weather-working days, reversible. Should the vessel be detained by causes over which the charterers have no control—viz., quarantine, ice, hurricanes, blockade, cleaning of the steamer after the last cargo is taken over, etc.—no demurrage is to be charged." The arbitrator found as facts, that the sole cause of the detention was the strike, that that found as facts, that the sole cause of the detention was the strike, that that was a cause over which the charterers had no control, and that, but for the strike, the steamer would have been discharged within the lay days allowed by the charter. He awarded demurrage to the owner for twenty days. but stated a case for the court to decide whether the strike came within the exceptions clause. McCardie, J., held that the word "etc." was so vague that he could not give any meaning to it, that the cjusdem generis rule must however be applied to it, and therefore that if any meaning could be given to it it could not be interpreted as covering a strike. If the parties had intended to include a strike, nothing would have been easier than to say so. He therefore gave judgment in favour of the plaintiff. The defendants appealed. appealed.

The COURT allowed the appeal.

The COURT allowed the appeal.

Lord Sterndale, M.R., said that a very large amount of money depended upon the interpretation of a somewhat unintelligible clause in a charterparty. It would not be a difficult question if the court were in a natural atmosphere. But they were not; they were in the artificial atmosphere created by the ejusdem generis rule and the vague interpretation of exceptions clauses. The claim was for a large sum of money for the detention of a vessel, and the charterers said they were excused on the ground that the strike which caused the delay was within the exceptions. The conclusion to which he (his lordship) had come did not agree with the learned arbitrator's decision, or with that of the learned judge in the case stated. Reading the clause apart from any authorities he would have had no hesitation in his decision. In his opinion, the parties meant to define the class of causes for which the charterers should not be liable. But the learned judge had held (1) that the exception was controlled by the doctrine of ejusdem generis, which he applied to the preceding words, as being a genus—all being, he said, the effect of the regulated and ordered action of a regularly constituted authority, either human or divine. He (his lordship) found it very difficult indeed to see any genus in the causes enumerated. He (the learned judge) also held that in any genus in the causes enumerated. He (the learned judge) also held that in any event the clause was so vague that it did not protect the charterers, as they could not show that the exceptions clearly applied to the facts. But in that case, unlike any other which had been cited to the court, or was within its knowledge, the general words preceded the enumeration of the particulars and did not follow them. The difficulty of reconciling all the cases on the cjusdem generis rule arose from the fact that the differences between them were so minute that it was almost impossible to extract any general principle from them. But here the fact that the class or genus came first made all the difference. Primarily what the parties contemplated was "causes over which the charterers have no control." He (his lordship) doubted whether the parties had considered the exact meaning of the words, "viz." or "etc." There was not much assistance to be gained from considering their meaning in classical Latin, or even as defined in such a work as Murray's Dictionary. The words were used loosely by commercial men without considering what they really meant. It was argued that if there were no exceptions, the charterers would be liable, and if the word "etc." were not there, the general words would be cut down to the particular items. But such a clause could not be interpreted by cutting it up into bits and considering each bit by itself. One must look at the whole clause as it stood, and so considered the governing words were "causes over which the charterers have no control." The cases mentioned were simply instances or examples of the general class of causes. The last point taken was that the charterer could not say that he was protected by unambiguous language, principle from them. But here the fact that the class or genus came first the charterer could not say that he was protected by unambiguous language, the charterer could not say that he was protected by unambiguous language, and therefore could not be brought clearly within the exception. It was very difficult to say what was unambiguous language, as was shown in Rosin &c. Import Company v. Jacobs & Sons (15 Com. Cas. 111). No test could be applied except that of the person dealing with it. The clause might seem ambiguous to others, but did not to his lordship. The leading idea was that the charterer was to be protected. He (his lordship) therefore thought that the appeal should be allowed, and the question asked in the case answered in a different sense from that of the arbitrator.

We proceed that and Volveyer L. I. delivered indement to the same

WARRINGTON, L.J., and YOUNGER, L.J., delivered judgment to the same effect, the former referring to Anderson v. Anderson (1895, 1 Q.B. 749), and the latter to 2 Williams Saunders, 291, and cases decided on general words used in conveyancing.—Counsel: Sir John Simon, K.C., and Jowitt, K.C.; Dunlop, K.C., and Porter. Solicitors: Slaughter & May; Holman, Fenwick & Willan.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

The Times correspondent at Ottawa, in a message of the 24th April, says a resolution moved by Mr. A. R. McMaster, Liberal Member for Brome, and aimed at preventing members of the Ministry from holding directorates in banking, insurance and transportation companies, has been rejected in the House of Commons by 142 votes to 59. Only the Progressives sup-ported Mr. McMaster, the Conservatives voting solidly with the Liberals. Had the resolution been carried it would have forced the resignation from the Cabinet of Sir Lomer Gouin, Minister of Justice.

IBILITY: I. Cook, Scholar

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CONSETT INDUSTRIAL AND PROVIDENT SOCIETY LIMITED v. CONSETT IRON CO. LIMITED. No. 1. 7th, 8th, 9th, 12th December 1921, 10th April 1922.

Appeal—"Overruled"—Inclosure Act—Reservation of Manorial Rights—Right to Support of Surface—Subsidence—Practice —Authority—Decision doubted but not Expressly Overruled BINDING AUTHORITY WHERE FACTS EXACTLY SIMILAB.

A decision of the Court of Appeal is not overruled because judgments of the House of Lords have shown it to be based upon wrong reasoning; particularly when the higher court has been asked to overrule the decision and has not expressly done so. The distinctive criticism of the House of Lords may cause it to be an authority of no general value, but it still remains binding upon Courts of equal or inferior jurisdiction in cases where the circumstances and the questions of fact or law are precisely similar.

Decision of Peterson, J. (65 Sol. J., 533), reversed.

Appeal from a decision of Peterson, J.

The plaintiffs were the owners of part of Lanchester Moor, Durham, which had been allotted to their predecessors in title under the provisions of the Lanchester Inclosure Act, 1773. The defendants were the mining of the lords of the manor, the latter being the successors in title of the former lord, the Bishop of Durham. The plaintiffs brought an action for an injunction to restrain the defendants from working the mines in such a way as to let down the surface of the plaintiffs' lands. In Consett Waterworks Co. v. Ritson (22 Q.B.D., 318), the same question had arisen, and the same Inclosure Act had been in question, and the Court of Appeal had held that, by the Act, the Bishop of Durham and his assigns had the right to work the mines so as to let down the surface of the land without being answerable to the allottees for damage or compensation. held that in 1773 and at the present day it was commercially possible to work the mines without letting down the surface. That at the date of the Act, the established practice of mining in that district was not such that it must inevitably lead to subsidence, or that such subsidence must have been contemplated in allotting the lands; further that the judgments given in the House of Lords in Butterknowle Colliery Co. v. Bishop Auckland Industrial Co-operative Co.(1906, A.C., 305), showed that Consett Waterworks Co. v. Ritson (supra) was no longer a correct authority and binding upon the court. He therefore granted the injunction. The defendants appealed.

Cur, ad. vull. The court allowed the appeal.

Lord STERNDALE, M.R., said that in 1889 the Court of Appeal, consisting LOrd STERNDALE, M.R., said that in 1889 the Court of Appeal, consuming of Lord Esher, M.R., and Lindley and Lopes, L.JJ., had, in the case of Consett Waterworks Co. v. Ritson (supra), decided the same question, upon the construction of the same Act of 1773. They had held that upon the true construction of the Act, the lord and his assigns were entitled to work. the minerals in such a way as to let down and injure the surface. decision was binding upon the present court unless given under different circumstances, or unless overruled. Some evidence was given as to a practice of mining in this particular district, but he (his Lordship), thought that it failed, and there remained the question whether Consett Waterworks Co. v. Ritson (supra) had been overruled. To shew that, the decision of a superior court must have shewn it to be a wrong decision on the point, and in respect of the Act on which it was decided. The express term need not be used, but the decision of the superior court must show that the former decision could not stand, even on its own facts; for it was by no means uncommon for a higher court to say that a case was wrong in its reasoning, and not an authority in other cases, but worthy to stand on its own facts. It had been forcibly argued that the authority of Consett Waterworks Co. v. Ritaon (supra) had been entirely destroyed, and the decision shewn to be wrong by decisions of the House of Lords in Butterknowle Colliery Co. v. The Bishop Auckland Industrial Co-operative Company Limited (supra.), and Love v. Bell (32 W.R. 725; 9 App. Cas., 286). There seemed no doubt that the judgments in those cases disapproved of and displaced the reasoning upon which the decision in Consett Waterworks Co. v. Rison (supra) was founded, and destroyed its authority, in the case of a similar but distinguishable Act, or similar but distinguishable circumstances. But the question was, did they override it upon its own Act, and in its own When the Butterknowle Case came before the Court of Appeal they distinguished it from other authorities, but did not overrule it, though asked to do so. When the Butterknowle Case came before the House of Lords, that House appeared to have been asked to say that Consett Waterworks Co. v. Ritson could not stand with later decisions, and so definitely to overrule it, but in his (Lord Sterndale's) view, they did not do so. Lord Macnaghten said that it could no longer be considered an authority, and implied that it was wrong; but of the other four members of the House, two did not mention it at all, and two distinguished it; they seemed in fact to have treated it as a decision founded upon wrong reasoning, but not overruled upon its particular facts. That decision, reasoning, but not overrused upon its paracular facts. That decision, however discredited in its reasoning, was therefore still binding upon the present court, and the appeal must be allowed.

Warrington and Younger, L.J., gave judgments to the same effect. Younger, L.J., said that he thought the court could have come to the

same conclusion upon the construction of the Act itself .- Counsel: for the Appellants, Hughes, K.C., Maugham, K.C., and F. K. Archer; for the Respondents: Tomlin, K.C., R. F. MacSwinney and Gavin Simonds. SOLICITORS: Rawle, Johnstone & Co., for Cooper & Goodger, Newcastle-Rider, Heaton, Meredith & Mills, for G. W. Jennings & Son,

Bishop Auckland.

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

High Court—Chancery Division.

In re FIFE'S SETTLEMENT TRUSTS. Russell, J. 24th and 28th March. SETTLEMENT—"ANNUAL RENTAL OF THE SETTLED LAND"—How Ascentained—Settled Land Act, 1890 (53 & 54 Vict., c. 69), s. 13,

In ascertaining the annual rental of an estate, property tax should not be deducted. Annual rent means the gross amount of rent reserved as payable by the tenant. In ascertaining the annual rental of the settled land for the purposes of s. 13, s-s. (iv), of the Settled Land Act, 1890, the property tax ought not to be deducted from the rents payable by the tenants, and income tax ought not to be deducted from the income derived from the capital moneys. A charge for estate duty is on the same footing as any other incumbrance.

In re Sturmey Motors, Ltd. (1913, 1 Ch. 16) applied.

In re Windham's Settled Estate (1912, 2 Ch. 75) considered.

This was a summons taken out by the Public Trustee asking whether, in ascertaining the annual rental of a settled estate, he ought (1) to include the gross income of the investments of capital moneys and investments held as capital moneys without and deduction in respect of (A) income tax, (B) super-tax; (2) to include the gross rentals payable by tenants or only the net rentals after deductions of income tax by the tenants; (3) to treat (a) the capital moneys for the purposes of ascertaining the income thereof as reduced by the amount of the estate duty paid in respect of the death of H.R., the uncle of the tenant for life, (B) the income of an estate called Nunnington Hall Estate as reduced by the interest on the amount of the estate duty payable in respect of such death. The facts were as follows: Under her marriage settlement, dated 28th April, 1913, one defendant was tenant for life, subject to a yearly rent-charge of £2,000 in favour of her husband, and the other defendant, her mother, was contingently entitled At the date of the settlement the tenant for life was entitled under the will of her grandfather to two landed estates known as Nunnington Hall Estate and Newby Wiske Estate for a base fee in remainder expectant on the death without issue of H.R., her uncle, and certain investments representing the residuary personal estate of her grandfather held by the trustees to pass with the two estates. Under the settlement the Public Trustee was sole trustee for the purposes of the Settled Land Acts, and the question arose under s. 13, s-s. (iv), of the Settled Land Act, 1890. The uncle died unmarried in 1920, and in 1921 the tenant for life agreed to sell the Newby Wiske Estate, and the purchase money had been paid to the Public Trustee. The tenant for life executed certain improvements at Nunnington Hall. No scheme was prepared, but an application was made by her for the approval of the improvements, and for repayment in respect thereof. When this application came on the court authorized the Public Trustee to expend not more than half the annual rental of the estate, including as part of the annual value the income derived from capital moneys, and this was a summons to ascertain what "annual rental" means. It was contended for the tenant for life that the annual rental was the gross rental, without deduction of income tax, and that a charge for estate was on the same footing as any other incumbrance. It was contended for the remainderman that income tax ought to be deducted and interest on the capital raised for the purpose of paying estate duty. RUSSELL, J., after stating the facts, said: The question whether super-tax

should be deducted depends upon whether income tax should be deducted. The two practically stand or fall together. One case has been cited as an authority for the proposition that income tax should be deducted. That is the case of In re Windham's Settled Estate (supra) before Warrington, J. That decision cannot be considered as founded upon argument on the point. The point was conceded by the counsel who could have argued to the contrary, and upon that concession the learned judge expressed his own view that income tax was properly deducted. I do not share that view, and I think that if the attention of Warrington, J., had been called to what was the true position when the tenant paid income tax and then deducted it from the rent he would have given effect to it. If that case is to be treated as a decision on the point I do not agree with it, and in the circumstance of its having been given without argument I do not feel bound in any way to follow it. In the later cases of In re Sturmey Motors Ltd. (supra) and North London and General Property Co. v. Moy Ltd. (1918, 2 K.B. 439), the same learned judge considered more fully the true position when income tax is paid by a tenant, and it appears on those authorities that the true view is that in ascertaining the annual rental of an estate property tax should not be deducted, that the property tax which is deducted is a payment pro tanto from the rent, and that the annual rent means the gross amount of rent reserved as payable by the tenant. I hold, therefore, that, notwithstanding the decision in In re Windham's Settled Estate, in ascertaining the annual rental of the settled land under s. 13, s-s. (4) of the Settled Land Act, 1890, the property tax ought not to be deducted from the rents payable by the tenants, and that income tax ought not to be deducted from the income derived from the capital moneys. With respect to the question of estate duty, I am of opinion that neither the corpus nor the income should be treated as having been reduced by the amounts of the estate duty payable in respect of the death of H.R. They appear to me to stand in exactly the same position as mortgages upon the estate, and in In re Windham's Settled Estate Warrington, J., held that mortgage interest should not be deducted in ascertaining the annual rental.—Counsel: Nicholson Combe; Clauson, K.C., and Leeke; H. S. Howard. SOLICITORS: Trotter; Goodhall and Patteson.

[Reported by L. M. MAY, Barrister-at-Law.]

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High Court—King's Bench Division.

REX v. WOOD; Ex parte ANDERSON. Div. Court. 12th, 13th and 20th Jan.

REVENUE-VEHICLE USED "SOLELY FOR A CERTAIN PURPOSE"-LICENCE —MOTOR LORRY USED TO CONVEY PASSENGERS—FINANCE ACT, 1920 (10 & 11 Geo. 5, c. 18), s. 13 (1), Sched. II—ROADS ACT, 1920 (10 & 11 Geo. 5, c. 72), s. 8 (3).

A licence was taken out under para. 6 of Schedule II to the Finance Act, 1920, in respect of a motor lorry belonging to a firm of haulage contractors and carriers. The lorry was hired on a certain occasion to convey, and did convey, a football team between two places. The contractors were summoned before justices and convicted of an offence under s. 8 (3) of the Roads Act, 1920.

vegore justices and convicted of an offence under s. 8 (3) of the Roads Act, 1920. Held that, as there were paragraphs in Schedule II to the Finance Act, 1920, specifically dealing with licences taken out solely for certain purposes, and as para. 6 did not deal with such licences, the conviction in the present case must be quashed, having regard to the fact that s. 8 (3) of the Roads Act, 1920, was only applicable to licences taken out "as for a vehicle to be used solely for a certain purpose."

This was a rule nisi to justices of the County of Lancashire to state a case in the matter of a conviction for using a motor lorry for a purpose for which it was not licensed. The parties, having consented to treat certain affidavits as the case stated, the court allowed them to be so treated. The appellants carried on the business at Widnes of haulage contractors and carriers, in the firm name of the Widnes Carrying Company. They took out a licence, under para. 6 of Schedule II to the Finance Act, 1920, in respect of a motor lorry. On 14th May, 1921, the lorry was hired to convey a football team from Widnes to St. Helens, and it was admitted, in respect of a motor lorry. On 14th May, 1921, the lorry was hired to convey a football team from Widnes to St. Helens, and it was admitted, on behalf of the appellants, that, on the occasion in question, the lorry was being used as a hackney carriage. On 30th May, 1921, a summons was issued against them charging them with the offence of having, on 14th May, 1921, unlawfully used the lorry "for a purpose other than the purpose for which it was licensed, the purpose for which it was being used being chargeable at a higher rate of duty than that for which the said motor lorry was licensed." It was alleged that an offence had been committed under s. 8 (3) of the Roads Act, 1920, a sthe lorry had been used for a purpose other than that for which it had been licensed. The justices convicted and refused the application of the appellants for a case to be stated and the rule nisi was granted. The second schedule to the Finance Act, 1920, which specifies the duties leviable upon mechanically propelled vehicles, is divided into six paragraphs dealing with different descriptions of vehicles, the first dealing with cycles, bicycles and tricycles, the second with vehicles not exceeding five hundredweight in weight used for invalids, the third with hackney carriages, the fourth with vehicles "used solely in the course of trade, or in agriculture," the fifth with vehicles constructed or adapted for use and "used solely for the conveyance of goods in the course of trade," and the sixth "Any vehicles other than those charged with duty under the foregoing provisions of this schedule." By s. 8 (3) of the Roads Act, 1920, it is provided: "Where a licence has been taken out as for a vehicle to be used solely for a certain purpose and the vehicle is at any time during the period for which the licence is in force used for some other purpose, the person so using the vehicle is in force used for is at any time during the period for which the licence is in force used for some other purpose, the person so using the vehicle shall, if the rate of duty chargeable in respect of a licence for a vehicle used for that other purpose is higher than the rate chargeable in respect of the licence held by him, be liable to an excise penalty of an amount equal to three times the difference between the duty actually paid on the licence and the duty payable on a licence appropriate to a vehicle used for that other purpose,

payable on a licence appropriate to a vehicle used for that other purpose, or twenty pounds, whichever amount is the greater."

Lord Trevethin, C.J., in delivering judgment, said that paras. 4 and 5 in Schedule II dealt with licences being taken out as for a vehicle to be used solely for certain purposes. The present licence was not taken out as for a vehicle to be used solely for certain purposes. It was not taken out as for a vehicle to be used for either of the purposes within paras. 4 and 5, and it seemed to him, therefore, that, constraing s. 8 (3) of the Roads Act, 1920, as a penal section, which it was, it was necessary to see whether there were in Schedule II to the Finance Act, 1920, paragraphs which satisfied the words of s-s. (3) of s. 8 of the Roads Act, 1920. There were paragraphs in Schedule II which dealt with a licence taken out solely for certain purposes, but para. 6 was not one of them. It could not be said that the licence was taken out so for a vehicle used solely for a certain purpose. It was taken out for other purposes, whatever they might be: any purposes for which the licensee might choose to use the lorry. His lordship was by no means prepared to say that it was the right licence for this vehicle if it was intended to be used at any time as a hackney carriage, but that was not the question in the present case. In his opinion, s. 8 (3) only applied to the case of a man taking out a licence under these paragraphs solely for a certain use, and it did not apply at all to this particular case. solely for a certain use, and it did not apply at all to this particular case. It might well be that in a proper case of this kind the defendants might be hit under other sections, for instance, s. 13 of the Act of 1920, but that was not a matter which their lordships had to consider. They were solely concerned with the conviction under s. 8 (3) and in his lordship's opinion that conviction should be quashed.

AVORY, J., and McCardie, J., delivered judgment to the same effect, and the appeal was allowed.—Counsel: Rowand Harker; R. P. Hills. Solicitors: Joynson-Hicks & Co.; Snow, Fox, Higginson & Thompson for Sir Harcourt E. Clare, Preston.

[Reported by J. L. DENISON, Barrister-at-Law.]

SALES v LAKE. Divisional Court. 20th Jan. and 13th Feb.

LOCAL GOVERNMENT - STAGE CARBIAGE - "PLIES FOR HIRE" CHAR-A-BANC-METROPOLITAN PUBLIC CARRIAGE ACT, 1869 (32 & 33 Vict., c. 115) s. 7.

A company, which carried on the business of organising tours to various parts of the country, contracted with certain passengers to convey them for a specified tour, and arranged for them to be taken up at a place within the Metropolitan Police District. The company then hired a char-a-banc which, on the date of the tour, proceeded to the place in question to take up the passengers. The driver was not authorised to take up any passengers who did not present tickets to him.

Held, that the char-a-banc was not plying for hire within the meaning of s. 7 of the Metropolitan Public Carriage Act, 1869.

This was a case stated by a Metropolitan Police Magistrate. In July, 1921, the respondents, H. J. Lake, F. H. Caney and Char-a-bancs (London) Limited were charged on an information laid by the appellant that Lake was, on 12th June, 1921, the driver and that Caney was the owner of an unlicensed carriage which unlawfully plied for hire within the Metropolitan Police District on the latter date. The char-a-banc was, on the date in question, driven by Lake to Grosvenor Gardens, where he was seen to take up certain passengers after inspecting their tickets. The Company (which carried on the business of providing tours to various parts of the country) had first issued tickets to certain passengers and reserved seats for them for the tour. After the tickets had been issued and the number of passengers had been ascertained, they hired the char-a-banc and arranged that the driver should take up the passengers at such places as had been previously had been ascertained, they hired the char-a-banc and arranged that the driver should take up the passengers at such places as had been previously arranged. He was not authorised to take up any passengers except those who presented tickets to him. This procedure was strictly adhered to on the date in question. The magistrate decided that there was no plying for hire within the meaning of s. 7 of the Metropolitan Public Carriage Act, 1869, because no one could have obtained a seat in the char-a-banc at Grosvenor Gardens who had not previously booked his seat elsewhere. He therefore dismissed the information. By s. 7 of the Metropolitan Public Carriage Act, 1869, it is provided: "If any unlicensed hackney or stage carriage plies for hire, the owner of such carriage shall be liable to a penalty." By ners. 17 of Statutory Pulse and Orders 1917. No. 428, it was carriage plies for hire, the owner of such carriage shall be liable to a penalty . . ." By para. 17 of Statutory Rules and Orders, 1917, No. 426, it was ordered, in pursuance of s. 3 of the London Cab and Stage Carriage Act, 1907, that "All Acts and Orders relating to stage carriages in London shall apply to . . . (2) Every carriage constructed in the form of an omnibus, char-a-banc, wagonette, cab, or other vehicle which is intended or used for the conveyance of passengers and which plies for hire in any street, road or place, and in which the passengers or any of them are charged to pay separate and distinct or at the rate of separate and distinct fares for their respective places or seats therein, and which on every journey goes to or

separate and distinct or at the rate of separate and distinct large for their respective places or seats therein, and which on every journey goes to or comes from some town or place beyond London . . ."

Lord Trevethin, C.J., in delivering judgment, said that, in his view, a carriage could not be accurately said to ply for hire unless two conditions were satisfied: (1) There must be a soliciting or waiting to secure passengers by the driver or other person in control without any previous contract with them, and (2) the owner or person in control, who was engaged in or authorised the soliciting or waiting, must be in possession of a carriage for which he was soliciting or waiting to obtain passengers. In the present case the learned magistrate had found that when the carriage was in Grosvenor Gardens, no member of the public who had not previously booked his ticket could have obtained a seat for the journey in question. The driver was merely receiving passengers who had booked their seats, and the process of soliciting was over. On that ground alone the magistrate was right in not soliciting was over. On that ground alone the magistrate was right in not convicting. But, further than this, on the findings of the learned magistrate, at the time of the advertisement and issue of the tickets no vehicle had been appropriated to the proposed journey. Not only was the soliciting not appropriated to the char-a-bane, but, at the time of the soliciting, the char-a-bane was not even in the possession of the company. In his lordship's opinion the char-a-bane was not plying for hire in Grosvenor Gardens on the date in question within the meaning of para. 17 of the Order above referred to. The Act of 1869 was therefore inapplicable and

Order above referred to. The Act of 1809 was therefore inapplicable and the char a-banc was consequently not plying for hire within s. 7 of that statute. The learned magistrate was, therefore, right in refusing to convict. Avord, J., delivered judgment to the same effect, and McCardie, J., agreed. The appeal was therefore dismissed.—Counsel: Artemus Jones, K.C., & H. D. Roome; Bernard Campion. Solicitors: Wontner & Sons; Engall & Crane.

[Reported by J. L. DHNISON, Barrister-at-Law.]

Pope's Head-alley, a turning off Cornhill, will shortly disappear. Lloyds Bank are going to rebuild their premises at the end of Lombard-street, between that street and Cornhill, and, to make this possible, Pope's Head-alley will have to be closed, and another thoroughfare constructed in its place. The alley, which dates back to the days of Henry VI, and is named after a noted tavern, is mentioned several times in the Diary of Samuel Pepys. In his time the footway was famous for its cutlers. Pepys reports that he went to Pope's Head and "bought an aggate hafted knife, which cost me 5s." Another day someone took him into the tavern and gave him wine, when they discussed affairs of State. "So home," writes Pepys again, "on my way calling at Pope's Head-alley and there bought me a pair of scissars and a brass square." In 1654, it is recorded, wine was being sold at the tavern at a penny a pint. It was at the Pope's Head Tavern that Quin killed Bowen, a fellow-actor, in a duel. The first printsellers in London are said to have opened their shop in the alley.

Prison for Young Girls.

Sir Robert Wallace, K.C., at London Sessions on Wednesday, says The Times commented on the practice of sending young girls to prison for their first offence, and said that it was "manufacturing criminals." The case was one in which Alice Mallett was charged with stealing a purse and was recommended for Borstal training. A detective officer mentioned that the prisoner had been sentenced to three months' imprisonment at

Margate about a year ago for her first offence.

"I had hoped," axid Sir R. Wallace, "that this system of sending young girls to three months' hard labour for the first offence had practically

disappeared.'
"I believe it still exists in some small country Petty Sessions, my Lord,"

said counsel.

"It is not for me," continued Sir Robert, "to make observations upon others. I only say the system to my mind is a great evil. An erring boy or girl should be given a helping hand."

In another case Mabel Restall, 19, who also was recommended for Borstal training was stated to have recently heap systemed at Stratford to one

training, was stated to have recently been sentenced at Stratford to one month's imprisonment for her first offence-stealing a purse. Sir Robert Wallace said that the girl, an orphan, had no one to take any real interest in her, but she was capable of much better things, and he believed if she made up her mind to do better, she was of the type of girl that would keep her promise.

Both girls were handed over to the probation officer for her report.

The View of the Body and Coroners' Inquests.

At an adjourned inquest held by Dr. Waldo in the City Coroner's Court, on Saturday, the 22nd inst, concerning the death of an unknown man, whose body was found imbedded in mud on the foreshore of the River Thames, an open verdict of asphyxiation from drowning was returned, there oping insufficient evidence to say how and when deceased got into the water. The Police Divisional Surgeon, who made the autopsy, was of opinion that deceased had been in the water some seven days before recovery. After the body had been in the City formalin preserving apparatus for a week, the circulation in the press of the presence of a laundry mark found on the clothing brought deceased's brother to the mortuary, where he was able to identify the body—by means of the features—as that of his brother Phillip Hertz, aged 50, a Jewish commission agent. The body was also identified by Police Inspector Abiss as that of a man he had arrested by a warrant on the 31st March, 1922, for using premises at Whitechapel for betting. Deceased was remanded, on bail, for £100, but failed to appear in court. The inspector stated, in his opinion, the apparatus was a most valuable and useful adjunct to a Coroner's Court—especially for purposes of

identification.

Dr. Waldo said the apparatus—a French invention made in Brussels—had done excellent service in the City during the past 14 years in criminal cases, and in the identification of those drowned, and in other deaths in which decomposition set in rapidly. The action of the formalin (a preservative and disinfectant), within a few hours, caused the features of deceased persons to become more readily recognisable. The Southwark Health Authority were so struck with the usefulness of the apparatus that they installed a similar one at his (Dr. Waldo's) new court in Southwark. These two apparatuses were the only ones of the kind in the United Kingdom. Thanks to the apparatus, the body of a man, found poisoned in the City, was identified by his three brothers a fortnight ago. Otherwise the man would have remained unknown, and have been buried accordingly.

Some people—including the London County Council—were, on the plea of economy of time and money, in favour of doing away not only with the jury,

economy of time and money, in favour of doing away not only with the jury, but with the "view" also of the body by the coroner. Such a policy was he thought, a short-sighted and highly dangerous one, and opposed to the real interests of the public. Should the "view" go, a valuable safeguard, in the shape of the restraint imposed on evildoers, by the presence of the body, would likewise disappear, and the public would be the sufferes thereby. The "view" itself was not only the best evidence of the fact of death, but, at the same time, it had a wholesome deterrent effect inasmuch as it led directly to the prevention of the "hushing up" of suspicious deaths by influential relatives and officials. Further, if the "view" were done away with, there would be nothing to prevent the country coroner from summoning the witnesses long distances in the county from the neighbourhood where the body lay, and holding the inquest, or inquests, in his own economy of time and money, in favour of doing away not only with the jury, hood where the body lay, and holding the inquest, or inquests, in his own office. Such a procedure would prove both expensive and inconvenient—if not unworkable—besides being altogether opposed to the first principles of the Coroner's Court, in which it was highly important that the public inquiry should take place where the body lay, and where the deceased was known, and from where the jury was drawn. With the disappearance of the jury and "view," a bad exchange would, he thought, be made for what really closely approached the Scotch secret system of inquiry into death borrowed from the French—a bureaucratic method entirely unsuited to English temperament, taste and custom. In Scotland, a legal official in place of the coroner—called the Procurator-Fiscal—investigated deaths and fires privately in his office without jury, or view of the body. In no country

in the world was life at present more prized and better guarded than in England, and the Coroner's Court contributed in no small degree to this desirable state of affairs. He (Dr. Waldo) was pleased to see that the Home Secretary, in reply to a recent question in the House, said there were strong reasons for the retention of the view of the body in the Consolidated Coroners' Bill which he had promised to introduce this Session.

Companies.

The Legal & General Assurance Society, Limited.

An Extraordinary General Meeting and also the Annual General Meeting of the above Society were held on the 25th April, at 10, Fleet Street, E.C.4, Mr. Romer Williams, D.L., J.P., (Chairman), presiding.

EXTRAORDINARY GENERAL MEETING.

Mr. W. A. Workman (General Manager) read the notice convening the

THE VALUATION REPORT.

The Chairman: Gentlemen, you will have noticed that as compared with five years ago, the latest occasion on which the results of a valuation were announced, there is an alteration in the order of the meetings to day and a slight difference in the form of notice. These changes are rendered necessary because the Society now undertakes classes of insurance business other than life. In the previous quinquennium the dominant factor was the war, and again in this last quinquennium that same factor has been in the ascendant. But while at the date of the last valuation—31st December, 1916-the recent calamitous struggle was still raging, on this occasion it is behind us. The quinquennium now under review may, in fact, be approximately divided into two equal periods of war and peace. But unfortunately the succeeding period of peace has been fraught with grave problems, the aftermath of the war, and the conditions confronting us have throughout atternate of the war, and the conditions confronting us have throughout differed in almost every respect from what we looked upon as normal peace conditions prior to 1914. The difficulties met with have made the conduct of the business exceedingly onerous, and, as in the case of other insurance companies, your directors and managers have during the past five years been confronted with many problems which have necessitated careful thought and consideration. Fortunately so far as our Society is concerned, our financial strength has enabled us to withstand easily these difficulties. This is, I consider, a remarkable tribute to the conservative and cautious methods employed in building up the business, and is manifested in the report now before you, which I trust you will consider satisfactory.

THE SOCIETY'S NEW POWERS.

The past quinquennium has been one of particular interest in the Society's history, inasmuch as it has witnessed the introduction of several changes of far-reaching importance. In 1919, at the expressed wish of the share-holders, your directors, by means of an Act of Parliament, secured powers for the Society to transact fire, accident and other classes of miscellaneous for the Society to transact fire, accident and other classes of miscellaneous insurance. These powers were put into operation as soon as practicable and business was commenced towards the end of that year. By the terms of that Act the rights of the life policy-holders were amply safeguarded and those possessing with-profit policies were given a direct interest in any profits arising from the new classes. These new powers rendered it desirable that the Society should be incorporated under the Companies Acts, the necessary consent was obtained from the proprietors, and on the Acts, the necessary consent was obtained from the proprietors, and on the last April, 1920, the Society was registered as a limited liability company. This necessitated the disposal of those of the Society's shares which had for some considerable time been held by the proprietors' fund, and at the end of that year these were, as you will remember, divided between the shareholders on equitable terms. At the same time the opportunity was taken to divide the shares into a smaller denomination and effect other alterations which appeared beneficial to the general working of the Society's business. Since then the directors have felt, and it has also been urged by certain of our shareholders, that it would be advantageous in every way by certain of our shareholders, that it would be advantageous in every way if the existing deed of settlement, with its many altered and obsolete clauses, were replaced by a new memorandum and articles of association, and steps are now well on the way towards securing this by a short Act of Parliament. The other event of importance during the quinquennium to which I will refer, although it is mentioned in the valuation report, is the Society's decision to discontinue the issue of with profit policies for the present. The reasons for this action have been fully explained at previous neetings, and I will merely say here that we have not had any reason so far to regret the course taken, or to modify the views held at the time it was put into force. We feel that even should it result in a diminished new business—and from the results of the past two years this may be open to doubt—the interests of both policy holders and shareholders will whence the past two years the past two years the many because the past two years the many because the past two years the many because the past two years the yea ultimately benefit.

NEW BUSINESS.

With regard to the new business, you have in the Report before you a comparison for the last eight quinquennial periods. These figures, I think you will agree, show a healthy and gratifying progression and, having regard to what I have just said, it may perhaps be deemed remarkable that during the last five years the net new business both in sums assured and number of policies represents the largest in the history of the Society,

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although in the quinquennium 1907-1911 the gross new sums assured were attrough in the quinquennum 1907-1911 the gross new sums assured were larger. The premium income in the Life Fund has increased during the five years from £1,158,602 to £1,407,160, the sums assured from £33,807,508 to £40,566,513 and the fund from £10,983,090 to £13,322,971. If we include the general fund and deduct re-assurances we find that the net premium income has increased from £1,051,312 in 1916 to £1,310,279 in 1921—an increase of £258,967, representing an average of £51,793 per annum. After referring to the mortality results and to the gross and net rates of interest earned, the Chairman continued:—

We now come to what has always been the most important of our problems, and never more so than at the present time—the assets and their value. They may be divided for the purpose of our consideration into three main classes—the stock exchange securities, our consideration into three main classes—the stock exchange securities, the mortgages and the reversionary securities, and I will deal with them in that order. As you are aware, it has for many years been our practice to invest only a comparatively small proportion of our funds in stock exchange securities, and this fact stood us in good stead at the time of our last valuation when market prices were at a very low level. Unfortunately, however, as the Society's funds have grown, it has been increasingly difficult to find sufficient suitable securities of the nature most approved by us, to prevent the growth of this portion of the assets. At the last valuation meeting I mentioned that the proportion had grown to about 30 per cent. and although on the 31st December last I am glad to say that this proportion had been slightly diminished, it has not been found possible to secure as large a reduction as we desired. Fortunately, there are now signs of recovery in the class of loan business that the Society favours. A re-valuation was made as at the 31st March last, and this showed not merely a complete recovery of the depreciation of £272,899 provided for, but a further appreciation of £46,166, or an improvement of £319,065 in all.

again, a full detailed list of the Society's assets is published, and here I should like to mention that we have made this a practice since the year 1886. We can claim to be among the first, if indeed not the first, of the insurance companies to adopt this course. For purposes of economy, this detailed list is published quinquennially only, but the list of the assets as they exist at the end of each year is open to the inspection of any proprietor who may wish to see it. With regard to this subject I should like here to offer a word of warning against the possible danger that may confront all insurance companies from hasty and ill-considered legislation such as has been mentioned recently in the press. All first-class insurance companies court the greatest possible publicity with regard to their financial position and readily welcome any practical means of establishing that position in the eyes of their connections and the public. But it must not be overlooked that a great portion of their business is essentially of a confidential nature, and to disclose details which could be of no value to anyone beyond satisfying idle curiosity would not only be detrimental to the interests of the particular office concerned, but damaging to insurance business as a the particular office concerned, but damaging to insurance business as a whole, and therefore in direct conflict with the interests of the large public

whole, and therefore in direct conflict with the interests of the large public to whom insurance is a necessity.

The mortgages and loans are constantly reviewed and examined with care by the Directors. Each loan is individually examined each year by a committee and on this occasion, being a valuation year, that examination has been more particular and detailed than usual. The result of this investigation enables the Directors to state that they are satisfied that this portion of the assets is fully secured with a few exceptions, in respect of which reserves have been set up which the Directors consider ample to meet any depreciation. The remaining assets calling for specific mention meet any depreciation. The remaining assets caning for specific monitors are the loans on reversion and reversions and reversionary annuities purchased. As you will have observed, these have been dealt with very fully in the valuation report and it is perhaps needless for me to say very much further. I should, however, like to state that it has been a great much further. I should, however, like to state that it has been a great satisfaction to the Directors, as it must be to you, to have the book values of this portion of the assets confirmed in so unqualified a manner by so eminent an actuary as Mr. T. E. Young. The past quinquennium has not proved a very lucrative one as regards reversions falling in—the profit from this source having been £160,298 as compared with £404,246 in the previous quinquennium. The yield from this class of security is, however, naturally of a fluctuating nature, and we have the satisfaction of knowing that in the basis of valuation employed and the possible appreciation in values as compared with those on the 31st December last, the Society should possess in reserve a substantial profit to accrue in the future. It will be noticed that no alteration in the book values has been made.

BONUS DISTRIBUTION.

The surplus shown is £1,202,828, and of this amount, the Directors recommend that the sum of £1,142,828 be divided, leaving £60,000 to be carried forward in the Life Assurance Fund. Since the last valuation the Society's Act of 1919 has come into force, and by its provisions, the withprofit policy-holders are entitled to a first charge on nine-tenths of the total divisible surplus, from whatever assurance fund it may arise, up to such an amount as may be necessary to provide a compound reversionary bonus at the rate of 38s. per cent. per annum. The sum required for the purpose is £953,705. Adding to this the amount already distributed in the quinquennium as interim bonus, with interest thereon, amounting to £67,824, the total sum divided among the policy-holders is £1,021,529. It is, I think; a matter of congratulation to these policy-holders that they should again participate in a bonus upon such a satisfactory scale; one that will

now have been declared by the Society for the sixth consecutive quinquennial period. In case anyone should question the comparative position of these policy-holders under the old and the new regulations, I may perhaps say here that under the previous system they would have participated to the extent of £1,016,783 only, as against £1,021,529 now divided. I trust I have succeeded in making the position clear to you, and that you will agree with me in thinking the results of the valuation and the financial position of the Society satisfactory.

TRIBUTE TO MR. COLQUHOUN'S SERVICES.

Before I move the adoption of the Report and the declaration of the dividend, I wish to remind you that a year ago we had to face with much dividend, I wish to remind you that a year ago we had to face with much concern the retirement of Mr. Colquhoun, who had done so much towards bringing this Society to its present state of prosperity. I then expressed, as well as I could, though I fear inadequately, our sense of obligation towards Mr. Colquhoun and our gratification at his acceptance of the position of honorary consulting actuary. From his acceptance we expected much benefit, and our expectations have been greatly exceeded. Mr. Colquhoun has continued his interest in the Society in unabated measure. He has been present at most of our board meetings, and has been at all times ready to place his great ability and experience at the disposal of all who sought been present at most of our board meetings, and has been at all times ready to place his great ability and experience at the disposal of all who sought his advice. His greatest service, however, has been in the re-valuation of all our reversionary interests—a matter which he has always considered of great importance. He has directed and checked the whole of this work, and you will have read in the valuation report that Mr. Young not only approves of the principles on which it has been conducted, but regards them approves of the principles on which it has been conducted, but regards them as "very rigorous," and adds that he would have assigned to the reversionary interests dealt with "an aggregate value in excess, on the whole, of that presented." I am sure I am speaking for all in expressing our cordial thanks to Mr. Colquboun for this and his other services so freely and readily rendered to the Society during the past year. And in this connexion I would ask you to join with us in congratulating Mr. Workman on the remarkable success which has attended his first year's management of our affairs, during which period he has had the twofold task of succeeding his eminent curing which period he has had the twofold task of succeeding his eminent predecessor, and at the same time organising our new departments, which has involved much anxious care and labour, and in which he tells us he has been loyally and greatly helped by the present staff.

I now move:—"That the valuation report before the meeting be adopted, and that a dividend at the rate of 3s. per share, free of income tax, be declared in respect of the year ending December 31st, 1922, to be payable on July 1st next."

Mr. Charles P. Johnson, J.P. (the deputy chairman), seconded the resolution, which was unanimously agreed to.

ANNUAL GENERAL MEETING.

The ordinary Annual Meeting was then held.

The Chairman said:—I must express our sincere regret at the loss the Society has sustained by the deaths of Mr. Saltwell and Lord Halsbury. The former had been a Director since 1877 and the latter one of our Trustees since 1886.

since 1886.

I now have the pleasure of submitting to you the Report of the year 1921—the eighty-fifth since the establishment of the Society. The number of policies issued in the year was 4,655, as against 5,334 in 1920. The sums assured were £3,674,780, as against £3,655,826, and the new premiums £192,249, as against £183,727. The figures are gross and for the sake of brevity, I have combined the totals of the life assurance and the general funds. The corresponding net sum's assured are £3,073,576 for 1921, as against £3,347,401 for 1920. It will be noticed that the net business is slightly less than for the preceding year, but in view of 1920 having been a "record" year, this is not unexpected, and having regard to the trade conditions ruling during 1921, and the fact that the whole of the Society's business has been "non-profit," I think we may consider the results very satisfactory. I may say that only once in the fistory of the Society, in 1909, has the gross amount of new business been exceeded. The total net premium income in both funds amounted to £1,310,279, compared with £1,249,881 in 1920. The total net death claims in the life fund during the year amounted to £452,228 caused by 261 deaths. The Society's mortality experience in 1921 was very favourable, the claims being only the year amounted to 1402,228 caused by 261 deaths. The Society's mortality experience in 1921 was very favourable, the claims being only 68 per cent. of those expected. The total funds have increased during the year by the sum of £700,272 and the total assets on the 31st December amounted to £14,367,706. I now beg leave to move the adoption of the

report and accounts.

Mr. Charles P. Johnson, J.P., seconded the motion, which was carried unanimously without discussion.

Resolutions were then passed re-electing the Hon. W. B. L. Barrington, Arthur J. Finch, J.P., and Charles P. Johnson, J.P., to the board; and re-appointing Mr. Gerard Van de Linde, F.C.A., and Sir A. Lowes Dickinson, F.C.A., as auditors to the Society.

A cordial vote of thanks having been passed to the Chairman, Directors,

Manager, and Staff, the proceedings terminated.

The Alliance Assurance Company.

The Directors of the Alliance Assurance Company, Limited, have resolved to declare at the Annual General Court, to be held on the 17th May, 1922, a dividend of 14s. per share (less income tax) out of the profits and accumulations of the Company at the close of the year 1921. Six shillings per share (less tax) was paid in January last as an interim dividend, and the remains the share of the profits of the pro ing 8s. per share (less tax) will be payable on and after the 5th July next.

Obituary.

Sir Henry Erle Richards, K.C.

We regret to record the death last Monday of Sir Henry Erle Richards, K.C., Chichele Professor of International Law and Diplomacy at Oxford, and formerly Legal Member of Council in India.

The eldest son of the late Prebendary Richards, he came of a family which bears an honoured name in the legal world. His great-grandfather was the well-known Chief Baron whose descendants have numbered at least one K.C. in each successive generation. His great-uncle was Sir William Erle, Chief Justice of the Common Pleas. Nothing was more natural therefore, than that, after going to Eton and New College, Oxford, he should go to the Bar, and he was called at the Inner Temple in 1887. He joined the Oxford Circuit, and, attracting the notice of Sir Robert (now Lord) Finlay, was associated with him in important Government work. He was one of the counsel representing Great Britain in the Samoan and Venezuelan arbitrations at The Hague. Moreover, he became connected with a family arbitrations at The Hague. distinguished in legal as well as educational circles, for in 1897 he married

the eldest daughter of the late Mr. Spencer Butler, of Lincoln's Inn.

Notwithstanding his connections and his own position, some surprise was felt when in 1904 Lord Curzon procured his appointment as Legal Member of the Government of India. The misgivings on the subject, based on of the Government of India. The misgivings on the subject, based on comparisons with the fame of Macaulay, Maine, and Stephen when appointed, soon, however, passed away, because the advantages of selecting a practising lawyer were demonstrated. The chief enactment of Richard's five years' tenure was the revision of the Code of Criminal Procedure, which had been mooted for a dozen years or more. A committee appointed by his predecessor the late Sir Thomas Raleigh, says The Times, had produced a voluminous draft Bill which collapsed under its own weight and was still-born. soon after his arrival, put forward an alternative scheme, based on the plan of the insertion of broad general principles in the Code and the creation of rule-making bodies to control the rules of practice in the Courts and the details of procedure. The scheme had the advantages of elasticity and adaptation to changing conditions. The support of the High Courts was secured, and the long-delayed revision was effected by the Legislature without dissent. Another reform was the extension of the Insolvency Act for the Presidency Towns, with necessary modifications, to the mofussil.

At the end of his five years service he received the K.C.S.I. Sir Erle had taken silk in 1905, and on returning to England he lost no time in resuming practice. He was made counsel to the India Office, practising chiefly before the Judicial Committee of the Privy Council, and in 1910 he was counsel for Newfoundland and Canada in the North Atlantic Coast Fisheries Arbitration at The Hague. In 1911 he was appointed to the Chichele Chair at Oxford on the resignation of Sir Erskine Holland During his tenure the subject of international law has naturally been of increasing importance, and he brought to it not only a remarkably acute legal mind, but the almost unique experience which he had gained in the various arbitration courts in which he had represented Great Britain. His various arbitration courts in which he had represented Great Britain. His lectures were admirable in both delivery and content, clear, concise, and practical in their outlook. He was not satisfied merely to carry out his professorial duties, but gave every encouragement to students of the subject, and indeed of law in general. It was largely at his suggestion that there were established the moots which have played so large a part lately in the training of men reading jurisprudence. At these meetings it is the custom to discuss important points of law under the guise of actions in court, and Sir Erle was most successful in persuading judges and other eminent legal men to preside.

Sir Erle had a great variety and width of interests. He was a fine shot

and fisherman, a delightful companion, and so witty and humorous a talker that a stranger might not have realized the depth of his character. As Chichele Professor he was a Fellow of All Souls; he took the greatest interest in the affairs of the college, and was a most popular member of its common room, and a real friend not only to his contemporaries, but also to the younger Fellows.

J. Alderson Foote, K.C.

We regret to announce the death of Mr. John Alderson Foote, K.C.,

which occurred on Wednesday, at the age of 73.

Foot's prospects at the Bar, says The Times, were at one time brilliant, in the opinion of his colleagues. Although he could never have been called a great or a subtle lawyer, he had the learning, the gift of lucid called a great or a subtle lawyer, he had the learning, the girt of fucial expression, and the practical ability which it was thought might well bring him to the Bench. However, others were promoted and the time went by. Once, in 1913, he was appointed a Commissioner of Assize on the North-Eastern Circuit. Manners and methods change at the Bar, as in other professions, and it was a pathetic reflection in Foote's later days that the man who was destined by merit, in the opinion of many, for the High Court Rench was said to have amplied for a County Court Judgeshin. He lost Bench, was said to have applied for a County Court Judgeship. much of his practice as he grew older and as men of more superficially attractive qualities gained favour. He had no tricks of courting the popular suffrages, and though his conduct of a case was always courteous, he had a certain polite intolerance, which was more amusing than successful. Had the views of the Bar been considered, he would have won a better place, for he was respected and liked in his profession, both for his legal

He had a remarkable career at St. John's College, Cambridge, to which he went from Charterhouse. There, after winning scholarships in 1868

and 1870, he took a first class in the Classical Tripos in 1872. A year later he was Chancellor's Legal Medallist and senior Whewell Scholar of International Law. He won a senior studentship at the Bar examination of 1874, and on his call by Lincoln's Inn in 1875 he joined the Western Circuit. He was made a revising barrister in 1892, counsel to the Post Office on the Western Circuit in 1893, and Recorder of Exeter in 1899, and was elected a bencher of his Inn in 1905. In 1915 he was appointed, with Mr. Mark Romer, K.C., counsel to the University of Cambridge. Foote was the author of well-known treatise on private International Jurisprudence, which reached a fourth edition in 1914.

Foote was the eldest son of Captain John Foote, R.N., and brother of

Admiral Sir Randolph Foote, formerly President of the Ordnance Board. He married, in 1877, Jessie, daughter of J. A. Eaton, C.E., of The Priory, Shrewsbury, and leaves one daughter.

Mr. Alfred Douglas Andrian, C.B., K.C.

Mr. Alfred Douglas Adrian, C.B., K.C. who died on the 18th inst., at his residence at Hampstead, aged 76, was the son of a Local Government Board official and himself entered that Department, becoming an assistant secretary in 1883. From 1899 to 1910 he was Legal Adviser. He received the C.B. in 1895, and was made K.C. in 1904.

Mr. Llewelyn Williams, K.C.

Mr. William Llewelyn Williams, K.C., died on the 22nd inst., from Mr. William Llewelyn Williams, K.C., died on the 22nd inst., from double pneumonia. A member of a well-known Nonconformist family in Carmarthenshire he was born on 10th March, 1867, at Brown Hill, Llansadwrn, in the Vale of Towy. Educated at Llandovery College and Brasenose, where he gained an open Hulme exhibition, he took the degrees of M.A. and B.C.L. In his second year he won the Powis exhibition for classics, and received in all \$180 from the trust fund, a sum which he repaid in full as seon as he could. For some years he was an active journalist in London, and at one time rendered assistance in the office of The Times, where he left pleasant memories of his personal qualities as well as of his in London, and at one time rendered assistance in the office of The Times, where he left pleasant memories of his personal qualities as well as of his ability. In 1897 he was called to the Bar by Lincoln's Inn, and went the South Wales Circuit. He took "silk" in 1912, and was a bencher of his Inn. He was Recorder of Swansea from 1912 to 1915, when he was appointed Recorder of Cardiff. Mr. Williams published in 1919 "The Making of Modern Wales," a collection of studies in the Tudor settlement, which are of solid historical value.

Sir Alfred B. Kempe.

Sir Alfred Bray Kempe, D.C.L., F.R.S., Chancellor of the Diocese of London and of five other dioceses, and for twenty years treasurer of the Royal Society, died on the 21st inst. from pneumonia at his house in Sussex-gardens, aged 72.

Sir Alfred Kempe came of a family remarkable for their height and their Sir Alfred Aempe came of a family remarkable for their neight and their longevity, as well as their intellectual gifts. He was the third son of Prebendary John Edward Kempe, for over 40 years rector of St. James's, Piccadilly, who died at the age of 97 in 1907. Alfred Bray Kempe was born on 6th July, 1849. Like his father, he was educated at St. Paul's School and went to Trinity College, Cambridge, where he took his degree as 22nd Wrangler. On 17th November, 1873, he was called to the Bar by the Inner Temple, of which he became a Bencher in 1909, and joined the Western Circuit. He specialized in ecclesiastical law, and in 1881 was appointed secretary to the Royal Commission on Ecclesiastical Courts. appointed secretary to the Royal Commission on Ecclesiastical Courts, which issued its report in 1883.

which issued its report in 1883.

In early life and in later years also Kempe's tastes were mathematical and scientific. He succeeded the late Sir John Evans as treasurer of the Royal Society in 1899, and served in that capacity until forced by health to retire in 1919. Kempe entered thoroughly into all the Society's work, whether directed by Council or by special committees, and was always able to give practical and sympathetic advice. He had a fund of quiet humour and often threw oil on troubled watersby quaint comments or amusing anecdotes. He was devoted also to music. Sir Alfred Kempe was twice married, first to Mary, second daughter of the late Sir W. Bowman, Bt., and secondly to Ida, daughter of the late Judge Meadows White, Q.C.; he had two sons and one daughter.

The Times in its Commercial Notes (20th inst.) says :- Not for the first time is it necessary to warn the public to be on its guard against documents drawn in the form of a prospectus which in fact are not prospectuses at all. Our attention has been drawn by the directors of the Home and Colonial Stores to a document issued by a firm of provincial stockbrokers offering for sale 50,000 of the company's cumulative preference shares and 50,000 ordinary shares. The document is so framed as to resemble a prospectus issued by the company itself, and to create the impression that it is published issued by the company itself, and to create the impression that it is published with the authority of the directors. For example, the names of the board and officers of the company occupy a prominent position at the head of the first page; there is a statement at the top that "No part of this offer has been underwritten," and at the foot of the third page that "A brokerage of 6d. per share will be paid on allotments made in respect of applications bearing the stamp of broker, banker, or other approved agent." Although the document is a colourable imitation of a prospectus, a little examination shows clearly that it is not. The offer is simply a private sale of existing shares, and we are authorised to state that the company is in no way associated with it. Mes their Mevag Busine The

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Messrs. Graham & Graham, of St. Austell and Fowey, have amalgamated their business with that of Messrs. Stephens & Wright, of St. Austell and Mevagissey. The name of the new firm will be "Stephens, Graham, Wright and Co." Offices will be maintained at St. Austell, Fowey and Mevagissey. Business was commenced under the new style on the 5th April, 1922.

The partnership comprises the firms of Stephens & Wright, and Graham & Graham; the former is a continuation of the firm of Carlyon & Stephens, in the state of the state o

Legal News.

Business Changes.

& Graham; the former is a continuation of the firm of Carlyon & Stephens, originally established at St. Austell by the late Mr. Edmund Carlyon in 1842, and the latter was commenced by Mr. William John Graham, the father of Mr. Walter H. Graham, at Fowey, in 1885, in succession to a very old-established practice. Mr. W. J. Graham retired in 1916.

The partners in the new firm are Mr. Walter Hill Graham, Mr. Henry Newcome Wright, LL.D., who is Joint Secretary of the Cornwall Law Society, Mr. Henry Salkeld Graham and Mr. Jonathan Couch. The office at St. Austell will be at Cross Lane, and the present office of Mesars. Graham & Graham will be given up as soon as the alterations at the Cross Lane office are completed. The respective offices at Fowey and Mevagissey remain unchanged. remain unchanged.

Appointment.

Mr. Kenneth Marshall has been appointed a London stipendiary magistrate. At the time when the appointment was made a week or two ago the question was raised whether it was valid, since Mr. Marshall had not been in practice as a barrister for the preceding seven years. But the Home Secretary has come to the decision that Mr. Marshall's appointment is legal. The new magistrate will take up his duties forthwith. Mr. Marshall has been engaged in the Judge Advocate's office for the past 11 years, and this fact gave rise to the question as to his eligibility for the post.

Dissolutions.

EDMUND FRANCIS BLAKE CHURCH, GILBERT MARSHALL PRIOR and EDMUND FRANCIS BLAKE CHURCH, GILBERT MARSHALL PRIOR and ABTHUE BALMER, Solicitors, 11, Bedford-row, and 22, Red Lion-square, London (Church, Adams, Prior & Balmer), so far as regards the said Edmund Francis Blake Church, who retires from the firm as from the 31st day of March, 1922. The said Gilbert Marshall Prior and Arthur Balmer will continue the said business under the present style or firm of "Church, Adams, Prior & Balmer."

W. JOYNSON-HICKS, ARTHUR S. CARDEW, R. McDonald, and Walter H. Hunt, Solicitors, Lennox House, Norfolk-street, Strand, London, W.C. (Joynson-Hicks, Hunt, Cardew & McDonald), 31st March, 1922, so far as concerns the said Walter Henry Hunt, who retires from the said firm. The remaining partners will continue carrying on the said business under the style or firm of "Joynson-Hicks & Co." [Gazette, 21st April.

General.

Mr. George Pemberton Leach, of Wetherby-gardens, South Kensington, barrister-at-law, who died on 14th February, aged 76 years, son of the late Sir G. A. Leach, K.C.B., left £10,753. The testator gives a silver cup to the Chancery Bar Lodge of Freemasons and £100 to his late clerk, Alfred

Mr. William Christopher Atkinson, of St. Anne's-road, Aigburth, Liverpool, solicitor and amateur composer and musician, and an art collector, who died on 18th February, aged 65, left estate of the gross value of £81,472, with net personalty £78,176.

Not long after the publication of "Concerning Solicitors, by One of Them," the name of the author, Mr. E. S. P. Haynes, was without his knowledge or consent communicated to the London Mercury. Mr. Haynes originally preferred to be anonymous from a sense of professional delicacy; but as the fact has now been published, he is content to allow his name to be acknowledged as that of the author of the book.

Court Papers.

Supreme Court of Judicature.

		ROTA OF REC	DISTRARS IN ATTE		
Date		EMERGENCY	APPEAL COURT	Mr. Justice	Mr. Justice
		ROTA.	No. 1.	EVE.	PETERSON.
Monday May	1	Mr. Jolly	Mr. Bloxam	Mr. Bioxam	Mr. Hicks Beach
Tuesday	9	More	Hicks Beach	Hicks Beach	Bloxam
Wednesday	8	Synge	Jolly	Bloxam	Hicks Beach
Thursday	4	Garrett	More	Hicks Beach	Bloxam
Friday	5	Bloxam	Synge	Bloxam	Hicks Beach
Saturday	6	Hicks Beach	Garrett	Hicks Beach	Bioxam
Date.		Mr. Justice	Mr. Justice	Mr. Justice	Mr. Justice
		SARGANT.	RUSSELL.	ASTBURY.	P. O. LAWRENCE.
Monday May	1	Mr. More	Mr. Jolly	Mr. Garrett	Mr. Synge
Tuesday	9	Jolly	More	Synge	Garrett
Wednesday	3	More	Jolly	Garrett	Synge
Thursday	4	Jolly	More	Synge	Garrett
Friday	5	More	Jolly	Garrett	Synge
Saturday	6	Jolly	More	Synge	Garrett

THE COURT OF APPEAL.

EASTER SITTINGS, 1922.

The Appeals or other Business proposed to be taken will, from time to time, be announced in the Daily Cause List.

FROM THE CHANCERY DIVISION.

Judgment Reserved.

(Final List.)

Heard before The Master of the Rolls and Warrington and Younger, L.JJ.

Companies (Consolidation) Act, 1908

In re Jubilee Cotton Mills ld (c.a.v. April 4)

FROM THE CHANCERY DIVISION.

(General List.) 1921.

In re C A Haig, dec Harris v Drayton & ors

In re Yetts, dec Yetts v Linnell & ors

Fasbender v Attorney-Gen 1922

Belton v Bass, Rateliffe & Gretton

London County & Westminster & Parr's Bank ld v British Emaillite Co. ld

Lilofsky v Goldberg

In re oppositions by Bass, Ratcliffe & Gretton ld & ors to applies of the Union Nationale Inter Syndicale des Marques Collectives and In re Trade Marks Acts, 1905 to 1919

In re Chapman, dec Hales v Attorney-Gen

In re Lorillard, dec Griffiths v Catforth

Hanson v Redcliffe Urban District Council In re J R C Miller, dec McDowall v

Stracev The Canvey Island Commrs v

Preedy Lord Terrington v Desoutter Duche v Duche

In re William Rush, dec Warre v Rush & ors Kramer v Attorney-Gen

In re Hines' partnership Hines v

In re Companies Winding Up In re Companies (Consolidation) Act, 1908 In re Norman Clarke v

Dunlop & Co ld
In re Taylor, dec Taylor v Tweedie
In re Thomas Wedmore dec Wedmore v Wedmore & ors

Upjohn v Macfarlane
The Carlton Main Colliery Co. ld v
Hemsworth Rural District Council

(Interlocutory List.)

Marconi's Wireless Telegraph Co.

ld v Hamilton In re William Willett Carfrae v Sharp

The Trustee of the property of A Scranton (a bankrupt) v Pearse

FROM THE CHANCERY DIVISION.

(In Bankruptcy.)

In re a Debtor (exparte The Debtor v The Petitioning Creditors and The Official Receiver), No. 691 of

In re a Debtor (expte The Debtor v The Petitioning Creditors & The Official Receiver), No. 1196 of 1921

In re a Debtor (expte The Debtor v The Petitioning Creditor and The Official Receiver), No. 465 of 1921

In re a Debtor (expte The Debtor v The Petitioning Creditor & The Official Receiver), No. 1,266 of

In re a Debtor (expte The Debtor v The Petitioning Creditor and The Official Receiver), No. 199 of 1999

FROM THE PROBATE AND DIVORCE DIVISION.

(Final and New Trial List.)

1922. Divorce Fry v Fry & Briggs Divorce Arnold, H A v Arnold H (H Kidman, co-respondent)

FROM THE COUNTY PALATINE COURT OF LANCASTER.

(Final List.)

1922. Nabb v Catterall & Swarbricks Brewery ld & ors

FROM THE KING'S BENCH DIVISION.

> Judgments Reserved. (Final and New Trial List.)

Heard before The Master of the Rolls and Warrington and Scrutton, L.JJ.

Harrison v Wythemoor Colliery Co ld (c.a.v. March 27) Heard before Bankes, Atkin and

Younger, L.J.

The Performing Right Soc ld v
London Theatre of Varieties ld
(c.a.v. March 22) 1920.

Hickman v The Royal Agricultural Soc of England (s.o. until after appl in House of Lords)

Nitrate Producers Co v Short Bros Id (s.o. until after decision in House of Lords May 30) Attorney-Gen v Bottomley

Attorney-Gen v Bottomley Same v Same

In re Agricultural Holdings Acts In re an Arbitration between D Dale and Hatfield Chase Corp (remitted to Arbitrator for report

Dec 19) Minerva Spinning Co ld v Baron Revenue Nevill v H M Commrs of Inland Revenue

Revenue Nevill & ors v Same Revenue Attorney-Gen v Rt Hon Earl of Sandwich

Codling & Hodgkinson ld v Nessim Revenue The Commrs of Inland Revenue v The Merliman Rubber

Estates ld The Merliman Rubber Estates ld v The Commrs of Inland Revenue

Revenue Commrs of Inland Revenue v The Gas Lighting Improvement

James v George E Morgan ld Revenue Bourne & Hollingsworth v Commrs of Inland Revenue

H. Longbottom & Co ld v Bass, Walker & Co Bank of Abyssinia v Ydlibi Aktiebolaget Ytterstfors Munksund v

Peter Dixon and Son ld HM Postmaster-Gen v Liverpool Corpn

1922

Lee & Foster ld v F C Wilkinson & Co

In re a Petn of Right Attorney-Gen v Elders & Fyffes ld (s.o. pending decision in House of Lords)

In re a Petn of Right of the Atlantic Transport Co ld Attorney-Gen v The Co (s.o. pending decision in House of Lords)

Revenue Port of London Authority v Commrs of Inland Revenue

Revenue Bradbury, HM Inspector of Taxes v The English Sewing Cotton Co ld

Ellis v Deheer

Attorney-Gen v Dingleys Id P R Crossland & Co v Tabb & Barletson

Denby & ors v Hillman

Revenue Attorney-Gen v The Liverpool Gas Co

The King v Commrs for Special purposes of the Income Tax Acts (expte Rank's Trustees) Revenue Attorney-Gen v Burns

Riley v Albion Mill Co Sheffield Coal Co v Hingley White, Child & Beney ld v Simmonds Same v The Eagle Star & British

Dominions Insce Co ld The Great Northern Ry Co v L E P Transport & Depository ld Liverpool Lighterage Co ld Montagu Higginson and Co ld

Tredegars ld v The Hammersmith Distillery Co ld Larrinaga & Co Liverpool (Owners)

v Societe Franco-Americaine des Phosphates de Medulla Paris Samuel Hodge & Sons ld v Anglo-

Americain Oil Co Id

Willmott v Same Cartwright v Same Burch v Same Hart v Same

Bennett v Same Groenewoud v Birn Bros ld

Farncombe v Sperling & Co Mayall v The South of England Hippodromes ld

Peirce v London Horse & Carriage Repository ld

Nash v Brown (E T Brown Clmnt) Hoy v Polikoff

Crisp v J Saunders ld

In re Agricultural Holdings Act Clapton (tenant) v Earl of Abingdon

Procter v The Mersey Docks and Harbour Board

Akties Nord Osterso Rederiet v E A Casper, Edgar & Co ld evenue Weiss, Biheller & Brooke ld v Richard Farmer, Surveyor Revenue

of Taxes

James v Fox Graham Joint Stock Shipping Cold v Mango

Deer v Holman Goldin v Rose

Adelaide Steamship Co ld v The King

J Turner & Co v Taylor Carter v Bastin Allington v Mitchell Edelston v Sykes

In re Agricultural Holdings Acts Hamilton-Gell v White (Tenant) Greers ld v Pearman & Corder ld

Eastman v Devine The Bank of British West Africa ld

v Van Zwanenberg Preserve Manufacturers ld v Hyman Baker v Taylor

Russian Commercial & Industrial Bank v Le Comptoir d'escompte de Mulhouse & anr

L N Mills & Co ld v The Scrap Metals Co

In re an Arbtn between Louis de Vriendt (Buyer) and Dexters ld Allagar Rubber Estates ld v National Benefit Assce. Co
In re the Arbitration Act, 1889

Czarinkow ld (Clmts.) v Roth, Schmidt & Co

Mackay v Electrolytic Copper Co ld In re a garnishee issue between Mackay and Share Guarantee

Gerald McDonald & Co v Nash & Co Moorgate Street Property Co ld v

The West Somerset Mineral Ry Co v Ebbw Vale Steel and Iron Co ld and In re the Arbitration Act.

Kerby v Mealings In re Edward Brandon, a Solr, dec Gomes v Pitt & Scott ld White v Beaumont

Massey v United Carlo Gatti Stevenson Scott v Walley

APPEALS.

In the Indemnity Act, 1920.

1921.

A & B Taxis ld v Secretary of State Sharp v Secretary of State for War

FROM THE PROBATE, DIVORCE AND ADMIRALTY DIVISION (ADMIRALTY)

Heard before Bankes, Scrutton and Atkin, L.JJ.

Without Nautical Assessors.

Judgment Reserved.

Onofre - 1916 - Folio 892 San Owners of S.S. Belanie v Owners S.S. San Onofre (c.a.v. April 10)

FROM THE PROBATE, DIVORCE AND ADMIRALTY DIVISION (ADMIRALTY).

(Final List.)

Without Nautical Assessors.

1922.

Melno-1921-Folio 474 Axarlis v Owners of S.S. Melpo

(Interlocutory List.)

Tervaete—1922—Folio 76 Owners of S.S. Lynntown v Owners of S.S. Tervaete

FROM THE KING'S BENCH DIVISION.

> (Interlocutory List.) 1922.

Service Co (London) ld v James Cycle Co ld National Bank ld v Davis

Cook v The Imperial Tobacco Co (of Gt Britain and Ireland) ld Revenue Attorney-Gen v Bottomley

IN RE THE WORKMEN'S COM-PENSATION ACTS, 1897 AND

(From County Courts.)

1921.

Secretary of State for War Willoughby (Surrey, Southwark) Walker v Wynn, Timmins & Co ld (Warwickshire, Birmingham) Odling v Fanthorpe (Lincolnshire, Lincoln)

Coulter v Palmer's Shipbuilding & Iron Co ld (Northumberland, South Shields)

1922.

Bishop v Civil Service Supply Assoc ld (Middlesex, Westminster)

Radnage v H M Postmaster-General (Monmouthshire, Newport) Gaffney v The Chorley Colliery Co

ld (Lancashire, Chorley) Woodman v Jacob Long & Sons ld

(Somerset, Yatton) Thorpe v Smith & Sons ld (Middle-

sex, Marylebone) Underwood v Perry & Son ld (Worcestershire, Dudley)

West v Staveley Coal & Iron Co ld (Derbyshire, Chesterfield) Middleton v The Warncliffe Wood-

more Colliery Co ld (Yorkshire, Barnsley) Foster v Same (Yorkshire, Barnsley)

Same (Yorkshire, Farmery Barnsley) Goodliffe Same (Yorkshire,

Barnsley)

Parry v Same (Yorkshire, Barnsley) Standing in the "Abated" List.

FROM THE CHANCERY DIVISION. (General List.)

1921. In re Beech's Settlement Beech v Public Trustee (s.o. generally Oct. 19)

In re Biedermann, dec Best v Wertheim & ors (s.o. generally, Jan. 30)

(In Bankruptcy.) 1920.

In re A Debtor (expte The Debtor No. 246 of 1917) Receiving Order discharged by order of the C.A., dated Nov. 9, 1917, ordered to "Abated List" by C.A. 23/4/20. In re A Debtor (expte The Debtor v

The Petitioning and The Official Receiver), No. 889 of 1921 (on Nov. 4, 1921, adjd over trial of action in Court of first instance).

IN RE THE WORKMEN'S COM-PENSATION ACTS, 1897 AND 1906.

(From County Court.) 1921.

artin v Lindsay's Paddington Iron Works ld (Middlesex Shore-Martin ditch) (s.o. generally April 26)

N.B.—The above List contains Chancery, Palatine and King's Bench Final and Interlocutory Appeals, &c., set down to April 13th, 1922.

HIGH COURT OF JUSTICE—CHANCERY DIVISION. EASTER SITTINGS, 1922.

NOTICES RELATING TO THE CHANCERY CAUSE LIST.

Mr. Justice Eve.—Except when other business is advertised in the Daily Cause List, actions with witnesses will be taken throughout the Sittings. Mr. Justice Sargant will take his business as announced in the Easter

Sittings Paper. Mr. Justice ASTBURY will take his business as announced in the Easter

Sittings Paper. Mr. Justice Peterson will take his business as announced in the Easter

Liverpool and Manchester Business.—Mr. Justice Peterson will take Lancashire business on Thursdays, the 27th April and the 11th and

25th May. Mr. Justice P. O. LAWRENCE.—Except when other business is advertised in the Daily Cause List, actions with witnesses will be taken throughout

the Sittings. Judgment Summonses in Bankruptcy will be taken on Saturdays, the

29th April and the 27th May.

Mr. Justice Russell.—On each Friday afternoon summonses under Trading with the Enemy Act will be taken. Subject thereto actions with witnesses will be heard throughout the Sittings.

Summones before the Judge in Chambers.—Mr. Justice Sargant will hear Chamber Summonses on Tuesdays. Mr. Justice ASTBURY and Mr. Justice Peterson will sit in Court every Monday during the Sittings to hear Chamber Summonses.

Summonses Adjourned into Court and non-witness actions will be heard by Mr. Justice Sargant, Mr. Justice Astbury and Mr. Justice Peterson.

Motions, petitions and short causes will be taken on the days stated in the Easter Sittings Paper.

NOTICE WITH REFERENCE TO THE CHANCERY WITNESS LISTS. During the Easter Sittings the Judges will sit for the disposal of witness actions as follows :-

Mr. Justice Eve will take the Witness List for Eve and Peterson, JJ.
Mr. Justice P. O. Lawrence will take the Witness List for Astbury and O. LAWRENCE Mr. Justice Russell will take the Witness List for SARGANT and

RUSSELL, JJ. Before Mr. Justice Eve.

Retained Adjourned Summonses. In re J G Howes, dec Gribble & anr v Adams & ors

Buckingham v Matthews & ors In re A J Taylor, dec Taylor v Public Trustee

In re Deare's Settlement Dietz v In re Collyer, dec Collyer v Collyer

(restored) In re Rosenblum, dec Rosenblum v Rosenblum (pt hd)

In re Sir Joseph Beecham, dec Woolley v Beecham (fixed for April 26)

> Causes for Trial. (With Witnesses.)

Brinton v Preen (pt hd) Jones v Morris, pt hd (fixed for

May 2) Williamson v Inrig & Cutting (s.o. until after inspection)
In re James Michell, dec Mitchell

& ors v Michell & ors Jones D v Jones B

Charter Lewin ' Co le Sendal In re I Mary Auge Ford ' May Spurge Dresne Tvm v

Apı

Attorn & Bu James Hunt v Criscou & Co William John Brig Ebbett Owner Esta Elmes In re V

v Pe

Oddy v Kidsto In re I (re Gibson Elfick Ward 1 Fulfore Darby' Aller Perry v MHA Smith In re eerin Com

Wise v Waite Blackw of W Fettis ' Kirk v Martin Job v 8 White Charles Co lo Londor

Reynol

Weldrie Belton Bank Hodgso Stone v Eshelb Ritchie

Bef

Re

Parr

Trumai v Be Milner British-

Fear, Hodgso Troat v Perrier Fowler Ward I Same v

F In re F Ward In re E Willia

Charteris v Hollis (s.o. till June) Lewin v Commonwealth Investment Co ld & ors Sendall v Russell In re Edward Sargeant, dec In re Mary Sargeant, dec Neale v

Auger v Charron ld (not before

May 25) Spurgeon v Thomas Dresner v Dresner Tym v Tym Attorney-Gen v Mayor, Aldermen

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Order

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& Burgesses of Southport James v Bell Hunt v W H Cook ld

Criscoulo & Co v Brandon, Turner & Co (not before May 18) Williamson v Randle

John Bright & Bros ld v John Bright (Outfitters) ld Ebbetts & anr v Chatterton & anr Owners of the Middlesborough Estate ld v Davison

Elmes v Stone In re Walton's Settlement Walton v Peirson Oddy v W Oddy & Co ld

Kidston v Shaw

In re Hiller, dec Winslow v Hiller (restored) Gibson v Gibson

Elfick v Cowley Ward Humphreys v Wilde Fulford v Fulford Darby's Advertising Agency ld v

Perry v Goy M H Albert & Co ld v Larpent Smith v Seaford West Co ld In re The Warren Lambert Engineering Co ld O'Kinealy v The Company Reynolds v Brown

Wise v Wise Waite v Williams Blackwood v Amalgamated Society of Woodworkers Fettis v Same

Kirk v Same Martin v Same Job v Same White v White

Charles Midgley ld v Taylor's Drug Co. ld

London County Westminster & Parr's Bank ld v Wallis Weldrics ld v Quasi-Arc Co ld Belton v Union of London & Smith's Bank ld

Hodgson v McCreagh Davies v Davies (fixed for April 26) Stone v Oakley (restored)

Eshelby v Harvey Ritchie v Jones

> Before Mr. Justice SARGANT. Retained Causes for Trial.

> > (With Witnesses.)

Truman, Hanbury, Buxton & Co ld v Beckett Milner v G. Hinchcliffe & Co ld Groom v Smith (pt hd) British-American Tobacco Co ld v Fear, Colebrook & Co ld Hodgson v Martin Trost v Craig Perrier v Barron Fowler v Willis Ward Humphreys v Lee Same v The Gresham Securities Id

Further Considerations.

In re Ferryman, dec Ferryman v Ward Humphreys In re E R Williams, dec Jones v Adjourned Summonses.

In re Ballard Gorst v Coats In re Austin Motor Co ld In re Patent and Designs Act 1907 to

1919 (May 2)
In re J. T. Poyser, dec. Landon v. Cox, pt hd (s.o. to Nov. 7, 1922)
In re J. Duffield, dec. Clegg v. Moorwood (s.o. to Easter Sittings,

1923) In re Cetta, dec Poulton v Mazzola re Kelley, dec Fearnley v Holdsworth

In re Henry, dec Public Trustee v Henry (not before May 1)

In re Haverfield Balguy v Chapman In re W Day, dec White v Day In re W Palmer, dec Nottingham General Hospital v Wilson

In re T Pain, dec Simons v Bedford In re Bettinson, dec Bettinson v Sherwood

In re John Graham Smith, dec Jones v Streatfield

In re Lord Kensington & Sir W H
Walters' Contract In re Vendor & Purchaser Act, 1874 In re Griffiths' Settled Estates In

re Settled Land Acts Pilkington v Pilkington

Dixon v Pagowitz In re Chaplin's Contract In re Vendor & Purchaser Act, 1874 In re John Cann, dec In re Settled

Land Acts In re Cockcroft & ors, Solrs In re taxn. of costs In re C. Brooke, dec Thornton v

Brooke In re Daniel Stock, dec Stunt v

In re G. Wright Settled Estates In re Settled Land Acts
In re F Yates, dec Singleton v

In re J Towe, dec Carter v Rowe In re W H Mander, dec Mander v

Vaughan Meeking, dec Meeking v Meeking

In re John Witham, dec Chadburn v Winfield

In re Earl of Carnarvon's Settled Estates In re Robert Wigginton, dec Davis

In re Neubronner, dec Thorne v

Neubronner In re W H Cottell, dec Cottell v

In re W A J H King, dec Brittain v Thomas In re J J Cordes, dec Public

Trustee v Cordes

In re Thomas Pritchard (the elder) Pritchard v Pritchard In re E J Pilet, dec Newman v

de Shakoff In re Lathbury's Settlement Ovens v Lathbury In re George Frisby, dec Ashby v

Frisby In re J Booth, dec Shufflebotham

v Booth In re F Huddlestone, dec Reskell v. Herbert

Harding v Trim
In re H P I Warburton, dec Caddy v Wood In re C Atkinson, dec Atkinson v

Before Mr. Justice ASTBURY. Retained Causes for Trial.

Marsh

(With Witnesses). Arlidge v Hampstead Corpn. Brand & Curzon ld v Milford Docks

Adjourned Summonses. In re Gough, dec Hilton v Gough

In re Lovell, dec Sparks & anr v Southall (s.o.)

In re Mallaby, dec Armour & anr v Preedy & ors

In re Beckett, dec Beckett v Lockwood & ors (s.o. till July 4)
In re A J Smith, dec Smith v

Smith In re Joseph Walker, dec Smith v Smith

re Trusts of W Wren's Will Davies v Barnicott In re M E A Batley, dec Beadle v

Lainson

In re Adolph Swaine While, dec Public Trustee v Skempton In re Jane Kate Gilbert, dec Crisp v Parker

In re Gilbert, dec Crisp v Parker In re Great Western Ry. Act, 1911 (Vendor) Rev R Williams & Land Clauses Consolidation Acts

Expte The Rector of Hawarden In re Chester to Holyhead Ry. Act Gassman v Velut

In re Hannah Tyrrell, dec Hudson v Tyrrell

In re Pimbury, dec Brown & anr v R. S. P. C. A. In re Mary Ussher, dec Foster v

Ussher In re Smith's Will Trusts Cooksey

v Edwards In re Emma Bradney Hammond v

Bradney (n.b. May 1)
In re Thos Tomlins, dec Kent v Hartley

In re Somerset & Rank's Contracts In re Vendor & Purchaser Act,

In re J B Naylor, dec Hoatson v Naylor In re Jacob, dec King v King

In re Beckwith's Trusts Thompson v Court

In re James Jackson, dec Ackland v Moore

v Moore
Riva v Andale
In re Storey, dec Storey v Whalley
In re Price, dec Prosser v Jones
In re Ebenezer Smith In re Ellen Smith Illingworth v Smith

Pearson v Shepperleys (London) ld In re Henley's Settlement Trusts Royal Exchange Assce. Corpn. v

Henley In re A D Smith, dec Wood v Benoist

In re Valentine, dec Porter v Pocklington

In re Waldron, dec Waldron v Waldron Trustee of Thos. Barker v Hancock

In re Richard Clay, dec Spencer v

Actions transferred from King's Bench Division.

(In Bankruptey.)

Trustee of A F Scranton v Heathorn (s.o.g.)

Trustee of T J de Giers v New England Supply Co (s.o.g.) Trustee of Basil J Phillips v Hyams

(8.0.g.) Same v Ansell Bros (s.o.g.)

Husson v Zolowski (s.o.g.) Trustee of Harry Burns v de Pledge (s.o.g.) Same v Ansell Bros (s.o.g.)

Companies (Winding Up) and Chancery Division.

Companies (Winding Up). Petitions (to wind up).

Fibre Tube & Box Board Mnfrs ld (petn. of J B Hunt—ordered on Nov. 18, 1919, to stand over generally)

W. WHITELEY, Ltd.

Auctioneers.

EXPERT VALUERS AND ESTATE AGENTS.

QUEEN'S ROAD, LONDON, W.2.

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ESTATE DUTY, SALE, INSURANCE, ETC.

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Capital Stock ... Debenture Stock £400,000 ... £331,130

REVERSIONS PURCHASED. ADVANCES MADE THEREON. Porms of Proposal and full information can be obtained at the Society's Office,

G. H. MAYNE, Secretary.

F W Berwick & Co ld (petn. of Sterling Metals Id-s.o. Mar. 7, 1922 to May 30, 1922) Alfred

Martinsyde ld (petn. of Herbert Id-s.o. from Mar. 14, 1922 to May 2, 1922) W 8 Laycock ld (petn. of Bagshaws

& Co ld & anr—s.o. from Jan. 24, 1922 to April 25, 1922) Sun Fuel Co ld (petn. of Percy Jose

Mitchell-s.o. from Jan 24, 1922 to April 25, 1922) Burtons ld (petn. of Great Eastern

Ry. Co-s.o. from Oct. 25, 1921, to April 25, 1922) Ludgate ld (petn. of Arnprior Cabinet ld—ordered on Nov. 22,

1921, to stand over generally)

Banque Industrielle de Chine (petn. of the Company-s.o. from Jan. 24, 1922 to April 25, 1922)

London & Suburban Development Cold (petn. of Bradley & Son Id— s.o. from March 21, 1922 to Oct. 17, 1922) Economic Building Corpn ld (petn.

of Marshall, Knott & Barker Ids.o. from Jan. 24, 1922 to May 2, 1922)

Economic Building Corpn ld (petn. of Rownson, Drcw & Clydesdale ld—s.o. from Jan. 24, 1922 to May 2, 1922)

Gibbs ld (petn. of Blonde Harmston—s.o. from April 11, 1922 to May 9, 1922)

Dickinson ld (petn. Herbert Mitchell, Hendley & Overton) (a firm)-s.o. from April 11, 1922 to April 25, 1922)

L H F Damen ld (petn. of Hugh Cecil Lea & Co—s.o. from March 28, 1922 to April 25, 1922)

G Castle & Co ld (petn. of Dormeuil Freres-s.o. from March 21, 1922 to June 20, 1922)

F J Wraight & Co ld (petn. of Com-mercial Mutual Credit Bank lds.o. from April 4, 1922 to Oct. 24, 1922)

Fenton Textile Assoc ld (petn. of Edward Lipman-s.o. from April 11, 1922 to May 23, 1922)

Dalston Theatre ld (petn. of Henry Leapman-s.o. from April 11, 1922 to May 9, 1922)

Brazilian Commerce & Industries ld (petn. of George Kilner & anrs.o. from April 11, 1922 to May 2, 1922)

Russian Commercial & Industrial Bank (petn. of J A Malcolm— s.o. from Feb. 21, 1922 to April 25, 1922)

Russian Commercial & Industrial Bank (petn. of G H Ashbery— s.o. from Feb. 21, 1922 to April 25, 1922)

Alf. Spring & Co ld (petn. of The Humber Electrical Engineering Co -s.o. from April 11, 1922 to

June 13, 1922)

Vulcan Motor & Engineering Co (1996) ld (petn. of Rushmores (1919) ld—s.o. from Feb. 28, 1922 to May 30, 1922)

Morel Brothers & Robinson Fur Co ld (petn. of P Jacobs-s.o. from March 28, 1922 to June 27, 1922)

First National Reinsurance Co ld (petn. of the Company—s.o. from April 11, 1922 to May 23, 1922)

Vegetable Oil & Lard Compound Refiners ld (petn. of J E Musker s.o. from April 4, 1922 to May 2, 1922)

J C G Syndicate Id (petn. of W H Cullen) (a firm)-s.o. from April 11, 1922 to May 2, 1922)

Pacific Marine Insce. Co (petn. of Canton Insce. Office ld-s.o. from April 4, 1922 to April 25, 1922)

Winter Tennis Club ld (petn. of Reliance Electric & Maintenance Co-s.o. from March 21, 1922 to April 25, 1922)

London Steamship & Trading Corporation ld (petn of D L Flack & Son-s.o. from April 4, 1922 to May 2, 1922)

Savoy Picture House (Hanley) ld (petn of Cineo ld—s.o. from April 11, 1922 to April 25, 1922)

Holden & Hardingham ld (petn of Reynell & Son-s.o. from March 1922 to April 25, 1922)

Greville's Travel Films ld (ptn of W H Long & anr—s.o. from April 11, 1922 to April 25, 1922) Radnor Steamship Co ld (petn of Marconi International Marine Communication Co ld—s.o. from April 11, 1922 to May 2, 1922)

Phonix House (Oxford Street) ld (petn of Stoll Film Co ld—s.o. from April 11, 1922 to April 25, 1922)

Bloomsbury Victory Cinema ld (petn of Walturdaw Co ld—s.o. from April 11, 1922 to April 25,

Perfect Cinemas ld (petn of Wal-turdaw Co ld—s.o. from April 11,

1922 to April 25, 1922) & S Lewisohn ld (petn of G. Tramaseur & Son ld—s.o. from April 11, 1922 to April 25, 1922)

H Sharples & Son (London) (petn of Herring, Dewick & Cripps -s.o. from April 11, 1922 to June 27, 1922)

British Security Insce Co ld (petn of British Isles Marine & General Insce Co ld—s.o. from April 11, 1922 to May 2, 1922)

United Kingdom Colonial & Foreign Insce Co ld (petn of R de Campou and Fils—s.o. from April 11,

1922 to May 2, 1922)
London & Yorkshire Marine and
General Insce Co ld (petn of
International Insce Co ld—s.o. from April 11, 1922 to May 2, 1922)

Suites ld (petn of Mayor, Aldermen and Councillors of the City of Westminster-s.o. from April 11, 1922 to April 25, 1922)

Western Counties Shipping Co ld (petn of E G Davies)

Sumner Vaughan & Co ld (petn of Arnold Goodwin & Son ld)
Howard Pneumatic Engineering Co

ld (petn of Gowland Bros) Colonial Coconut & Produce Agency ld (petn of Buckleys (London) ld) Dano ld (petn of Raphael Tuck and Sons Id)

London & Midland Circuit ld (petn of Newtons Taunton porated with Rotax Rotax (Motor Accessories) ld)

Small & Sons ld (petn of Woodworkers ld)

Murray & Co (Bristol) ld (petn of H Tibber & Son)

Chancery Petitions.

Kafue Copper Development Co ld and reduced (to confirm reduction of capital-ordered on March 14, 1922, to stand over generally) Fellows, Morton & Clayton ld and

reduced (to confirm reduction of capital) Mella Collieries ld & reduced (same)

United Lankat Plantations Co Id and reduced (same) W J Douglas & Partners ld and

reduced (same) Daniel de Pass Trust ld & reduced

(same) Omega ld & reduced (same) Baluchistan Chrome Cold & reduced

(same)

West Newquay Syndicate ld and reduced (same)
Selincourt & Sons ld & reduced

(same) Buller & Co ld & reduced (same) Coulson Tug Co ld & reduced (same) Josiah Hardman ld & reduced (same) Slough & Langley Brick Co ld and

reduced (same)
United African Explorations ld and reduced (same)

Nuneaton Wool & Leather Co ld and reduced (same)

National Discount Co ld & reduced (to confirm reduction & reorganization of capital)

Martinsyde ld (to sanction scheme arrangement — ordered on July 26, 1921, to stand over

generally)
Ludgate ld (to sanction scheme of arrangement) ordered on Nov. 22. 1921, to stand over generally)

Sungei Sayong Rubber Co ld (to sanction scheme of arrangement —ordered on April 11, 1922, to stand over generally)

Caxton Insce Co ld (to confirm alteration of objects—ordered on March 15, 1921, to stand over generally)
Universal Automobile Insce Co ld

(to confirm alteration of objects) Central Board of Finance of the Church of England (same)

International Insce Co ld (same)
British Empire Lighting & Construction Co ld (to restore name to Register)

> Companies (Winding up). Motions.

Angel Steamship Co ld (ordered on April 13, 1920, to stand over generally)

John Dawson & Co (Newcastle-on-Tyne) ld (stand over generally by consent) Samos Wine Co ld, pt hd (ordered

on April 12, 1921, to stand over generally)
Jacobs & Co ld (ordered on

March 15, 1921, to stand over generally)

H C Motor Co ld (ordered on July 5, 1921, to stand over generally) Stanwyn Syndicate ld

> Chancery Division. Motions.

Scout Motors ld London Joint City & Midland Bank ld & ors v Scout Motors ld (ordered on Oct. 18, 1921, to stand over

Gadjinsky Cheleken Oil Co ld

Companies (Winding up). Adjourned Summonses.

Vanden Plas (England) ld (on proof of Fiat Motors ld—with witnesses parties to apply to fix day for hearing-retained by Mr. Justice Astbury)
Fairbanks Gold Mining Co ld

(ordered on July 26, 1921, to stand

over generally)
Connolly Bros ld (on proof of Hecht, Levis & Kalin—pt hd—ordered on Jan. 17, 1922, to stand over generally-retained by Mr. Justice P O Lawrence)

Same (on proof of Luke O'Reilly ld pt hd-ordered on Jan. 1922, to stand over generallyretained by Mr. Justice P 0 Lawrence)

Same (on proof of India Rubber, Gutta Percha & Telegraph Works Cold—pt hd—ordered on Jan. 17, 1922, to stand over generally—retained by Mr. Justice P 0 Lawrence)

Blenheim Motor Co ld (with witnesses)

S V Nevanas & Co ld (pt hd— ordered on Feb. 15, 1922, to stand over generally)

Blisland (Cornwall) China Clay Co ld (ordered on Dec. 6, 1921, to stand over generally)

General Marine Underwriters Assoc

Richards, Thynne & Co ld (with witnesses-ordered on March 21, 1922, to stand over generally) Naisson & Co ld (with witnesses)

David Allester ld Anglo South American Oilfields ld (s.o. from March 28, 1922, to

April 25, 1922)
Is. Poliakoff & Co ld (with witnesses) Columbia Laundry Cold Canadian United Gold Fields ld

> Chancery Division. Adjourned Summonses.

French South African Development Co ld.

Partridge v French South African Development Co ld (on preliminary point-ordered on April 2, 1914, to stand over generally pending trial of action in King's Bench Division)
Gardiner Shipbuilding & Engineer-

ing Co ld

Coutts & Co v Gardiner Shipbuilding and Engineering Co ld (with witnesses)

British & European Insce Co ld v Capital & Counties Insce Co ld

> Before Mr. Justice PETERSON. Retained Matters.

Causes for Trial. (With Witnesses.)

Edwards v Pearson (s.o. generally) Malschinger v Haws, pt hd Wood v Dale

Higham Sacch Lake v Smith & Welby ' Lickley Ravenh Charles Corpr A In re B

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In re Trust In re Cazal In re Scart In re V In re Ar Day Haali In re J Thom In re V v Ose In re H In re F Jowit

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In re Jo v Ma In re Crowt In re Ja Stock In re C v Wa In re 1 In re Trust In re de W

Jones v In re S In re Su & anr In re 7 Ward In re J

Cox In re J Alexa In re Si Public In re A

Alexa In re E Crook In re Barns In re M

Powel In re Ja Birket Saccharin Corpn ld

Lickley v Rogers

Lake v Lake & Elliott ld Smith & anr v Cranmore

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Ravenhill v Ravenhill Charles Semon & Co ld v Bradford Corpn (fixed May 2) Adjourned Summonses. In re Bennett Burleigh dec May v Burleigh In re F Gowland dec Gowland v Gowland (not before May 1)
In re Brand's Settlement Public Trustee v Brand & ors In re Morrison, dec Glaisby v

Higham Glass & Bottle Co ld v

Welby v Cavendish Mortgage Co ld

Cazaly In re Duncan, dec Duncan v Scarth & ors In re W H Spurr Peel v Spurr In re Ann Maria Harvey, dec Day v

Day
In re Mary Ann Huartson, dec
Haslip v Woof
In re J Hobson, dec Barwick v Thompstone
In re Walton, dec Public Trustee

v Osenton & ors In re Honks, dec Marillier v Wart In re F M Jowitt, dec Keeling v Jowitt

In re R B Jowitt, dec In re C Jowitt, dec Jowitt v Keeling In re Pewtress, dec Public Trustee v Workman (with witnesses) In re Benjamin Hunter, dec Bird

v Hunter In re Hooper's Trusts Mote v Stanford

In re Turpin's Will Trusts Lovell v Burden In re Jacob Oppenheim, dec Cowan

In re Julia Frankau, dec Benjamin v Frankau

In re Chas Jas Homer, dec Rendell v Cowlishaw In re D'Almeida, dec Talbot v

Allinson F Pratt & Co ld v Minister of

Munitions In re Joseph Iwi, dec Wartski & ors v Marks

William Crowther, dec Crowther v Crowther In re Jane Parson, dec Treleaven v

Stocker In re Charles Waller, dec Waller v Waller

In re Morrison's Application and In re Sir T H Brook-Hitching's Trust

In re E B L McAndrews, dec de Wimmer v Parker Jones v Ellis & ors

In re Sydney Francis Gedge, dec Leeson-Marshall v Tower In re Summer's Settlement Pierson

& anr v Cobbold In re T H Ward, dec Dixon v Ward In re J P Cox, dec Sparshott v

Cox In re J K Luard, dec Alexander v Alexander

In re Sir J C Compton-Rickett, dec Public Trustee v Compton-Rickett In re Alexander, dec Gisborne v Alexander

In re E J Spitta, dec Knocker v Crookenden In re Sir Frank Bowden, dec Barnsdale v Bowden

In re M A Berkeley, dec Moody v Powell

In re James Dilks, dec Walker v

In re Balchin, dec In re Balchin an infant Havenhand v Perugia In re Alice Clare, dec Banks v

Taylor In re A R Margesson, dec Higham v Watson

In re Elizabeth Pells, dec Falkner v Roe In re William Dalla Husband, dec

Husband v Hey In re Albert Druce's Settlement Druce v Druce

In re C E D Budworth, dec Public Trustee v Budworth

In re Chas Pettit, dec Le Fevre v Pettit In re Walpole Chamberlayne, dec

Rix v Vassar In re Mary Clarke, dec Pulleine v Rutter

In re Gretton's Indenture Ratcliff & Brinckman's Trusts Hood v Lady Byron In re Worter's Trusts Worters v

In re Perkins, dec Harrabin v

Wright In re H W Legerton, dec In re A Legerton, dec Hare v Norton In re Annie Woodrow, dec Woodrow v Woodrow

In re Clemitson, dec Pickering v Clemitson

In re Crewe, dec Fynderne v Senior In re Thos Bostock, dec Bostock v Bostock

In re Edwin Bost ck, dec Bostock v Bostock In re Edward Brook, dec Hirst

In re John Bennett, dec Thomas v Bennett

In re Jas Dike, dec Burnard v Brown

In re Richard Hare, dec Ward v Hare In re Orford, dec Holland v

Holland In re Purser, dec Oliver v Purser In re J Laws, dec Lawes v Lawes

(restored) In re Brymer's Contract In re Vendor & Purchaser Act, 1874

Before Mr. Justice P. O. LAWRENCE. Retained Matters.

Motions.

McNeill v Haig-Thomas & ors In re Kent Coal Concessions Burn v The Co

Adjourned Summonses.

In re Sir E H Galsworthy dec Galsworthy v Galsworthy (fixed

April 25) In re A C Bartley dec Shelswell v Gleadow In re Abraham Vicary dec

In re Mary Vicary, dec Coke v Carden
In re Newman's Settlement Smith v Newman

In re Williams & Carson's Settlement Smith v Carson

> Causes for Trial. (With witnesses.)

In re West New Jersey Soc Trusts Samuel v Hovell Sergeant v Kelly,(s.o. for commission)

Attorney-Gen v Brown Dolan v Granville Mining Co ld and anr (s.o. return of commission) East India Ry. Co v Secretary of State in Council of India (s.o. for day to be fixed)

Anderson v Miller Elliott v Elliott

WORKMEN'S COMPENSATION.

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In re J G Tufford's Patents & In re Letters Patent Nos. 100,731 and 102,628

Pearson v Platt (not before April

Farrows Bank ld v Hellyer Same v Lawson Evans v Webb Simmonds v Povey Gate v Barrand (stayed for security) Moorland Suede Co ld v Reid

Baker v Evens Easting Windscreensld v Hutchinson Wicks v Man May v Vowles (fixed for May 3)

Lockwood v Raistrick

Before Mr. Justice Russell. Retained Matters.

Motions.

Jones v King & Randall Goodman v Goodman Ewart & Collis ld v Celltex Manufacturing Co Gadjinsky v Dalziell In re Gadjinsky Cheleken Oil Co ld and Cqs (C) Act, 1908 (for P O Lawrence, J)

Adjourned Summonses, &c. In re Jupp dec Harris v Grierson British Bank for Foreign Trade v Russian Commerce & Industrial

Ewart & ors v Point of Ayr Collieries

In re F 8 Cochrane dec Nicholson v King Goide v Albert Ball (Nottingham)

Id In re Lederer, dec Kirchberger v Ries

In re B Casson, dec Rose v Lewis (with witnesses) (May 10)
Application under the Trading with the Enemy Acts 1914 to 1916. In re Herrschel & Stern

> Causes for Trial. (With Witnesses.)

In re A Harper Sons & Bean ld Bean v The Co (s.o.g.) Mayo v Rowlands The Schultze Gunpowder Co ld v Menzies

Inglefield v Tebb Cordrey v Barbour Levine v Benjamin Bonnard v Cragoe Summers v Summers Slaughter v Lascelles

The Ethelburga Syndicate ld v National Union Oil Co ld Waterman v Bridgwater New Varieties ld v Brockwell

New Varieues RI v Brockwen
Nash v Sanday
South Eastern Ry. Co v Warr
In re Barrett, dec Wakley v
Grahame-White (fixed for May 1)
Murray v Garrett
Marsh v The Metropolitan Bank
(of England and Wales) ld

Ramuz v Baker In re John Mann, dec Powell v

Mann Fontley Brick & Tile Co ld v Lindsay

Glover v Connor Highgate (Walsall) Brewery Co ld

v Uttings Sumner v Watts Stewart v Ritchie Broom v Butler Amery v Whiting APPEALS AND MOTIONS IN BANKRUPTCY.

Appeals from County Courts to be heard by a Divisional Court sitting in
Bankruptcy, pending 12th April, 1922.

In re A Debtor (No. 19 of 1915) Expte The Debtor v The Petitioning
Creditor and Official Receiver County Court of Devonshire, Plymouth
and Stonehouse, on December 15, 1919, this appeal was ordered to stand over with liberty to restore.

In re Alfred Leo Howart Expte E H Simpson, Trustee v William George Guest (County Court of Lancashire, Blackburn).

Motions in Bankruptcy for hearing before the Judge, pending April 12, 1922.

In re Bathurst Expte The Debtor v Philip Reeves. In re A Debtor (No. 332 of 1922) Expte The Debtor v The Petitioning Creditors.

In re Arthur Burr (No. 953 of 1891, No. 1,333 of 1898) Expte The Official Receiver in the 1898 Bankruptcy Applicant, and the Official Receiver in the 1891 Bankruptcy Respondent (for Directions).

In re Prince Serge Ourousoff Expte J Krassny v The Official Receiver, Trustee (7/11/21 pt hd and adjd generally with liberty to restore. Restored for hearing 12/4/22).

VALUATIONS FOR INSURANCE,-It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. DEBENHAM STORR & 50NS (LIMITED), 25, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioners (established over 100 years), have a staff of expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, brio-1-brac a speciality.—(ADVT.)

KING'S BENCH DIVISION.

EASTER SITTINGS, 1922.

CROWN PAPER

For Hearing.

The King v Special Commrs of Income Tax (expte Shaftes-bury Homes & Arethusa Training Ship) The King v Governor of Brixton Prison (Cecil Sutherland Waite)

The King v Governor of Brixton Frison (Ceeli Suthermand Waite)
The King v Inspector of Taxee Parish of Kingaland (expte Pearson (Kingsland) Estate
The King v Same (expte Pearson (Kingsland) Estate)
The King v Same (expte Pearson (Kingsland) Estate)
The King v Commis of Income Tax & Inspector of Taxes for the Parish of Kingsland
The King v The Comptroller General of Patents (expte Muntz)
Edwards Creameries Id v Smith (Magistrates case)
The King v Brierley Esq & ors J & ann (expte Machon)
Carpenter v Overseers of Laindon & ors
The King v Forster & ors JJ (expte McCreagh)
Shillito v Hinchliffe
Tendring Union v Woolwich Union
Creighton Construction Co Id v Teirney
Smith v Mayor & of Southampton

Creighton Construction Co ld v Teirney
Smith v Mayor & cof Southampton
White & Nottle v Read
Wing v Skinner & Hofford Id and Lee
Smith v Slater (Magistrates case)
Holden v Barton
Quinby & Co Id v Mayor & cof City of Westminster
Halifax Equitable Benefit Building Soo v Assessment Committee of Bradford Union & crs
Hunter v Assessment Committee of Swindon & Highworth
Union & ors

Union & ors Assessment Committee of Nottingham v Wesson & anr

CIVIL PAPER.

For Argument Svinska Stinkols Aktiebolaget Carl Schlyter v Eleuser Clark Nortland Navigation Co & anr

Sinson v Churnin Vigo Motor Trading Corpn ld v Knowles (Croydon County

Court)
Barrett v Hincheliffe Stokoe & Co ld
Miteui & Co ld v Donald Campbell & Co
Mann & Cook v H A Walker & Co
Silverstono & Wife v W Cohen & Wife (Shoreditch County

Court) Savory v Suplyawi ld & ors (Castle Motor Co ld Garnishees)

Aman v Isle of Wight R D C (Hampshire County Court) Ambatielos v Grace Bros & Co ld Rosenberg (Married Woman) v Grodzinsky (widow) In re a Solicitor v Appl by Freestone South Staffordshire Tramways (Lessee) Co ld v Mayor &c of West Bromwich

of West Bromwich
Henry Franc & Lauder v Frank Smith & Co
Reuben v Larsen (Bow County Court)
Russell v Thomas

Russell v Thomas
Kirton v Pacy (Thorne County Court)
Heslop & Rilll v Gilbert (Colchester County Court)
American Trading Co v Hardie Milroy & Co ld
Same v Block & Klein
Maskell v Jackson (Maldon County Court)
Race & Hugill v Darlington Garage C2 (Darlington County
Court)
McArthur v Byron S S Co ld (Mayor's & City of London
Court)

Court)
Dickinson v New British Calculators Id (Grundy Clmnt)
(Mayor's & City of London Court)
Appleby v James (Lambeth County Court)
R Johnson & Co Id v Glasscoe (Mayor's & City of London Court)

Court)

Gourt Hart (Bloomsbury County Court)

Hopper v Hart (Bloomsbury County Court)

Hall v Powell (Evesham County Court)

Jacobs v Dix (Bow County Court)

Jacobs v Dix (Bow County Court)

D Masona & Sons v Perkins Bros (Reading County Court)

Reynolds v Geo Bowles Nicholls & Co ld (Mayor's & City

of London Court)

Pearce v Milnes (Ludlow County Court)

Pearce v Milnes (Ludlow County Court)

Texpertition of Right of Frank Charles

Galbraith & Grant Id v Block (Clerkenwell County Court)

Tickner v Watney Combe Reid & Co ld (Southward County

Court)

Court)
de Gex v Boundy (South Molton County Court)
Holland v Parsons & Co (Horsham County Court)
Hampton v Harroid's & Co (Shoreditch County Court)
Harvey Christie Miller & Co v Heilhut Symons & Co Id

SPECIAL CASES UNDER SEC. 19 OF THE ARBITRATION ACT, 1889.

Admiralty Commrs v Owners of S.S. Burianna Fischel & Co v Spencer

SPECIAL PAPER.

Owners of S.S. Kincardine v W H Muller & Co (London) ld Owners of S.S. Stroma v Compania Mercantil Argentina Owners of S.S. Traransay v W H Muller & Co (London) ld

Rowland & Marwood's Steamship Co ld v Sanday & Co Amis Swain & crs v Royal Wheat Commission Dronlias v Christides Gillespie Bros & Co v Thompson Bros & Co Same v Same Levenstein v Yager Ayscough v Sheed Thompson & Co ld Potter v Mayor, &c. of Bedford Christensen v Furness, Withy & Co ld Same v Same

Same v Same Steamship Company Orient ld v Govt. of Burmah Newman & ors v King

MOTIONS FOR JUDGMENT.

Performing Right Soc ld v Budd Martinez v Philcox Pendry v Reid Bros Engineers ld

APPEALS AND ISSUES UNDER THE UNEMPLOYMENT INSURANCE ACT, 1920.

In the Matter of an Application by Daniels Bros kl (de Wright) Same by Newton King (de Webber)

REVENUE PAPER. CASES STATED

The Plymouth Mutual Co-operative & Industrial Soc id and The Commrs of Inland Revenue Mark Bromet and James Reith (Surveyor of Taxes)
H @ Alexander, J @ Duplessis & Lady K F M Morant, Trustees of John Morant (Minor) and T H Butcher (Surveyor of Taxes) vile, Reid & Co ld and The Commrs of Inland Rev

Reinachs, Nephew & Co and The Commis of Inland Revenue The Commis of Inland Revenue and Engineering Id W Friedson (H.M. Inspector of Taxes) and The Rev F H Glynn-Thomas

Morden, Rigg & Co and R B Eskrigge & Co and W Monks
(Surveyor of Taxes)

(Surveyor of Taxes)
B Baker & anr and The Commrs of Inland Revenue
Barton (H.M. Inspector of Taxes) and C D Miller

PETITION UNDER FINANCE ACT, 1894. In the Matter of the Estate of Sir Tatton Benvenuto Mark Sykes Bt. dec

DEATH DUTIES-SHOWING CAUSE. In the Matter of Arthur George Earl of Wilton, dec In the Matter of John William Atkinson, dec

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.-FRIDAY, April 21.

THE ST. GRORGE'S CARTAGE CO. LTD. May 20. W. Denton-Clarke, 329, High Holborn, W.C.I.
HARTLEY LANGASTER & NOWE LTD. May 22. Ernest Smith,
7, Grimshaw-at, Burnley,
TAH-TOYS LTD. April 26. J. C. Goff, 16, Connaught-sq.,
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ARMSTRONG, HORTON & Co. LTD. May 5. Stanley H.
Buckland, 4, Regentest., S.W.1.
THE CINEMA THEATRE (PRISTON) LTD. May 29. James
Todd, 7, Wineldey-aq., Preston.
Mr. MANHATTAN LTD. Forthwith. George H. Chantrey,
61 and 62, Lincoln's Inn-fields.

London Gazette.-TUESDAY, April 25.

CHARLES HOWSON & CO. LTD. May 10. Rehard T. Golding, CHABLES HOWSOK & CO. LTD. May 10. Rehard T. Golding, 41, North Johnest, Liverpool.

THE MASCOT MASUFACTURING CO. LTD. April 29. Ernest Howarth, 40, Mariborough-pl. Brighton.

UNIVERSAL SHIPPING & FORWARDING CO. LTD. May 23. Richard A. Witty, 6, Dowgate Hill, E.C. Drank W. Dickinson 105, Market-st., Manchester.

Herrert Blocker & Co. LTD. May 20. Frank W. Dickinson 105, Market-st., Manchester.

PERRERT BLOCKER & Co. LTD. May 12. Alfred Owen, Rhuddlan, Chembers-gdns, East Finchey, N. JOHN CROMER & SON LTD. June 5. John W. Cromble, West March, Middl.sbrough.

W. J. BROOKES & SONS LTD. June 3. Frank R. Vipond, 2, Booth-st., Manchester.

Resolutions for Winding-up Voluntarily.

London Gazette,-FRIDAY, April 21.

The Kent Portland Cement Co. Ltd.

High Level Exclusives Ltd.
Aheaba Ltd.
Healy Box Co. Ltd.
The Lee Bank Sheeting Co. Ltd.
The Lee Bank Steeting Co. Ltd.
Thaperells Ltd. Ltd.
Thames Cold Storage Co. Ltd.
Eyquem Sparking Plugs Ltd.
The Suffolk Mutual Fishing
Boat Assurance Association
Ltd.
Vivagraph Cinema Theatre
Co. Ltd.
The Walsall Pioneer Co. Ltd.
Society Enterprises Ltd.
Sarn Co-operative Dairies
Ltd. Taperells Ltd.
Sidney Cooke Ltd.
Birchin Syndicate Ltd.
The East Suffolk Mutual
Fishing Boat Total Loss
Insurance Co. Ltd.
Edgar Butketworth Ltd.
James Schofield Brothers Ltd.
Mark Davies Ltd.
F. Massey Ltd.
Scala (Coventry) Ltd.

London Gazette.-TUESDAY, April 25.

Apollo Piano Co. Ltd.
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S. F. Pollon Ltd.
Witham & Wood Ltd.
Soliectric Co. Ltd.
Vegetable Oil & Lard Compound Refiners Ltd.
Northwold Manufacturing Co. Ltd. The Birmingham Picture-

drome Ltd.
Peart & Co. Ltd.
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The Simplified Systems Co. Hydrogenators Ltd. Swift Shipping Agency Ltd. T. G. Hearnden Ltd.

Sarn Ltd. Pangon Chemical Syndicate Ltd.

Veolseley Cinedrome Ltd.
Star Electrical Engineering
& Manufacturing Co. Ltd.
George England Ltd.
W. J. Brookes & Sons Ltd.
The Taff Furniture Factories The Taff Purmer.
Ltd.
The Darlaston Picturedrome
Palace

(Withington) Ltd.
edruth Mining Exchange
Co. Ltd. Red e Eclipse Carborundum & Electrite Co. Ltd. Leigh (Lancashire) Buildings
Co. Ltd.

Broadwest Films Ltd.
The Ideal Laundry (Southport) Co. Ltd.
Reproductions Ltd.
The Skipton Transport Co.
Ltd.
Cultivators Ltd.
Stanton and Co. Ltd.
Cultivators Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.-FRIDAY, April 21.

BENNEY, HORACE S. W., Exeter. Exeter. Pet. April 13. Ord. April 1.
RILL, HENRY, Bedford. Bedford. Pet. April 19. Ord.

Jones, William Ord. April 19.

E, GEORGE E., Dewsbury. Dewsbury. Pet. April 19. Ord. April 19.

Ord. April 19.

MAWDSLEY, EDWARD, Guisborough. Stockton-on-Tees.
Pet. April 19. Ord. April 19.

Milles, GEORGE A., Brighton. Brighton. Pet. April 19.
Ord. April 19.

PERTERS, GUSTAYE, Finsbury-pavement, E.C. High Court.
Pet. Jan. 3. Ord. April 13.

ROGERS, ROBERT, Saic. Manchester. Pet. April 19. Ord.
April 19.

SAPER, N Ord. A
SAXTON,
April 1
SENIOR, P.
April 1
SNELL, J.
Ord. A
STEVEN,
April 1
WARD, V.
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WRIGHT,
Ord. A

Amend

CHIVERS, April 1

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ALLDREI April 2 BACON, April 1 BAGNALI March March
BEGLEY,
April :
BILLINGE
Pet. A
BLANSHA
Ord. A
BOWLER

BOWLER, Pet. M

Ord. A Collins, March DAY, JO. Ord. A ELTON, I Ord. A Pet. M GIFFORD, Ord. A HEATON, Ord. A HODGKIN April 2 HUNTER, Pet. A Inwood, April 2 Jones, A Ord. A LUKE, H Ord. A

MAYNER, April 2 Morrison Ord. A NAPPER, April 2 PAGE, Page, I March March
PERKINS,
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PINE, F.
Ord. A
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PUCKRID
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Ord.

SAFER, M., Whitechapel, E. High Court. Pet. March 14. Ord. April 13. SAXTON, SIDNEY F., Deeping St. James. Peterborough. Pet. April 16. Ord. April 15. SUNIOR, NEWMAN, Dewsbury. Dewsbury. Pet. April 19. Ord. April 19. SEEL, JOHN W. J., Old Jewry. High Court. Pet. Dec. 30. Ord. April 13. STRYEN, GEORGE, Old Trafford. Salford. Pet. April 19. Ord. April 19.

April 19.

Ward, William E., Kingston-upon-Hull. Kingston-upon-Hull. Pet. April 19. Ord. April 19.

WRIGHT, WALTER I., Wellington. Shrewsbury. Pet. April 13.

Amended Notice substituted for that published in the London Gazette of April 14, 1922:—
HIVERS, ELLEN, Hove. Brighton. Pet. Feb. 14. Ord.

London Gazette.-TUESDAY, April 25.

ALLDRED, EDMUND, Wigan. Wigan. Pet. April 20. Ord. BACON, RICHARD, Oxford. Oxford. Pet. April 4. Ord. April 22. Bagnall, Allan E., West Harrow. St. Albans. Pet. March 13. Ord. April 19.
BELLEY, JAMES, Scaforth. Liverpool. Pet. Apr. 20. Ord. April 20.

Beiley, James, Seaforth. Liverpool. Pet. Apr. 20. Ord. April 20.
BRILINGHAM, ALBERT D., Almondsbury, Glos. Bristol. Fet. April 21.
BRANSHAD, ROBERT R., Hanwell. Brentford. Pet. April 20.
Ord. April 20.
BOWLER, FRANK E., Laurence Pountney-hill. High Court. Fet. March 23. Ord. April 21.
CRANBERLAM, CALUDE, Cranbrook. Hastings. Pet. April 21.
Ord. April 21.
COLLINS, JOHN, Bath. Bath. Pet. March 17. Ord. March 21.
DAY, JOHN L., Winchester. Winchester. Pet. March 10.
Ord. April 21.
ELTON, RICHARD J., Abertillery. Tredegar. Pet. April 20.
Ord. April 20.
FREMAN, MAJOR GEORGE H. H., St. James-st. High Court. Pet. March 24. Ord. April 21.
GIFFORD, HERNEY, Hoddesdon. Hertford. Pet. March 28.
Ord. April 21.
GIFFORD, HERNEY, Hoddesdon. Hertford. Pet. March 28.
Ord. April 21.

GHFURD, HENRY, Hoddesdon. Hertford. Pet. March 28. Ord. April 21. HEATON, HERDERT C., Romford. Chelmsford. Pet. April 20. Ord. April 20. HOGKINSON, THOMAS L., Haydock. Liverpool. Pet. April 22. Ord. April 22. HUNTER, THOMAS W., Whitley Bay. Newcastle-upon-Tync. Pet. April 19. Ord. April 19. INWOOD, FRED, Birstall, nr. Leeds. Dewsbury. Pet. April 22. Ord. April 22. Jones, Alfred W., Tredegar. Tredegar. Pet. April 19. Ord. April 19. LEWISOHN, LEON, Wood Green. Edmonton. Pet. March 31. Ord. April 190.

Ord, April 19.
LUKE, HEDLEY, Crowan, Cornwall. Truro. Pet. April 20.
Ord. April 20.

JUNE, HEDLEY, Crowan, Cornwall. Truro. Pet. April 20.
Ord. April 20.
LYCETT, Ennist E., Heath Hayes, nr. Cannock. Walsall.
Pet. April 20. Ord. April 20.
MASON, ARTHUR R., Coventry. Coventry. Pet. April 21.
Ord. April 21.
MAYNER, ROBERT V., Peterborough. Peterborough. Pet.
April 20. Ord. April 20.
MORRISON, ROY T., Bradford. Bradford. Pet. April 22.
Ord. April 22.
NAPPIER, FANNY, Slough. Windsor. Pet. April 1. Ord.
April 21.
PAGE, EMILIUS, Basinghall-avenue. High Court. Pet.
March 22. Ord. April 20.
PEKKINS, MARK S., Wellingborough. Northampton. Pet.
April 19. Ord. April 19.
PINE, F., Milford, Surrey. High Court. Pet. March 24.
Ord. April 20.

PINE, F., Milfor Ord. April 20. JAMES E., Beeston Hill. Leeds. Pet. April 19.

HUGH V., Uxbridge. Windsor. Pet. April 20. COKRIDGE, HUGH V., UXDIIGE. WINDSOT. Pet. April 20. OPA. April 20. IOSENTOWER, Mr., St. John's Wood. High Court. Pet. March 4. Ord. April 20. IOSENDROW, WILLIAM H., High Holborn. High Court. Pet. Feb. 23. Ord. April 20.

EVIDENCE

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SCHOPHELD, LEONARD C., Disley. Manchester. Pet. April 21. Ord. April 21. Surfer, Edward, Kensington Park. High Court. Pet. March 24. Ord. April 20. SKELTON, WILLIAM, Skelton. Carlisle. Pet. April 3. Ord. April 21. SMITH, FREDERICK F. W., Sheffield. Sheffield. Pet. April 19. Ord. April 19. SOLOMON, MORRIS, and SOLOMON, RALPH, both of Barrow-in-Furness. Barrow-in-Furness. Pet. April 21. Ord. April 21. Ord. April 21.

in-Furness, Bartow-in-Fusing Milliam, and Pearson, April 21.

Sowerby, Tom, Middlemore, William, and Pearson, George, Carlisle, Carlisle, Pet. April 21. Ord. April 21.

Swanwick, Harry, West Bridgford, Nottingham, Pet. April 6. Ord. April 20.

TATLOR, ALFRED, Middleton. Oldham. Pet. April 19.

Ord. April 19.

April 6. Ord. April 20.
TAYLOR, ALFKED, Middleton. Oldham. Pet. April 19.
Ord. April 19.
TAYLOR, HERBERT, Darfield, nr. Barnsley. Barnsley. Pet. April 22.
Ord. April 22.
Ord. April 22.
Ord. April 23.
Ord. April 20.
WAR LEE, Liverpool. Liverpool. Pet. March 27. Ord. April 20.
WAKEFIELD, GEORGE W., Birmingham. Birmingham. Pet. April 21.
Ord. April 21.
Ord. April 22.
WATKINS, JOHN, Dowlais. Merthyr Tydfil. Pet. April 21.
Ord. April 21.
WILSON, CHARLES S., Great Grimsby. Great Grimsby. Pet.

Wilson, Charles S., Great Grimsby. Great Grimsby. Pet. April 20. Ord. April 20.

Amended Notice substituted for that published in the London Gazette of Oct, 28, 1921:— BETTS, MARY A. G., Moulton, Thretshall. Nor wich. Pet. Sept. 21. Ord. Oct. 24.

Amended Notice substituted for that published in the London Gazette of April 18, 1922:—

Feldman, Morris, Newcastle-upon-Tyne. Newcastle-upon-Tyne. Pet. March 22. Ord. April 10.

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